

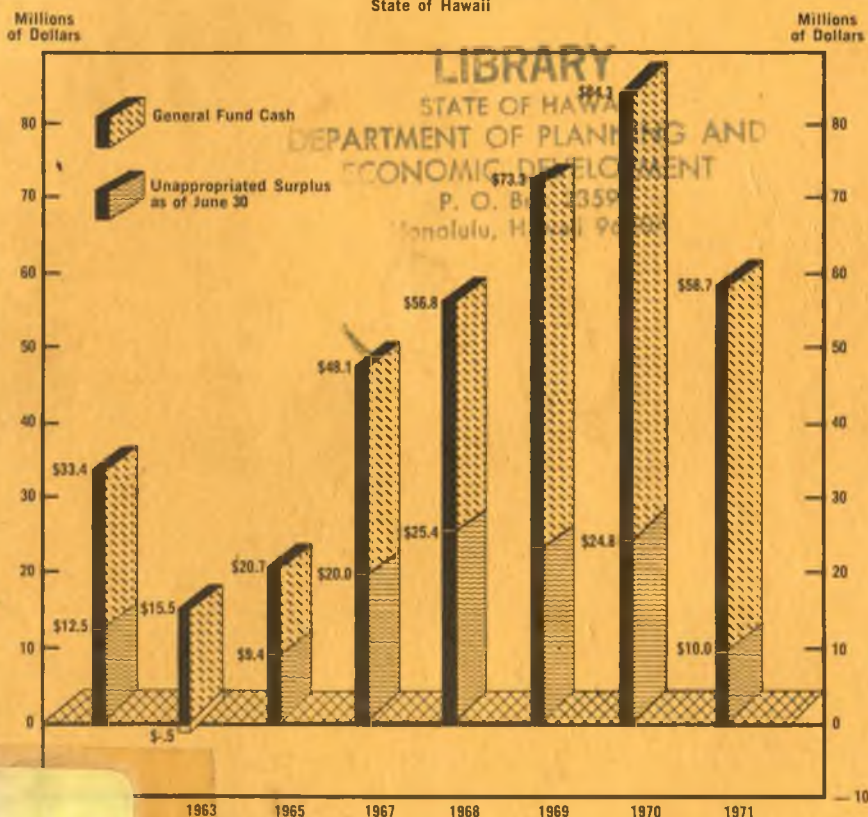
GOVERNMENT IN HAWAII

A HANDBOOK OF FINANCIAL STATISTICS

1972

NINETEENTH EDITION

GENERAL FUND FINANCIAL POSITION State of Hawaii



HJ 389,5

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1972

FOUNDATION OF HAWAII

HONOLULU, HAWAII

TAX FOUNDATION OF HAWAII

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TAX FOUNDATION OF HAWAII

Incorporated in 1953, the Tax Foundation of Hawaii is an independent, non-profit, non-partisan educational citizens' organization. The Foundation is governed by a 25-member Board of Trustees representing the entire State. The Foundation is financed by voluntary contributions from underwriting members, business organizations, and from corporate and individual associate members.

The purpose of the Tax Foundation is to encourage efficiency and economy in government, and to improve the economic status and standard of living of the citizens of the State of Hawaii. This is accomplished in part by co-operating with public officials and other organized groups or individuals working toward the adoption of improved methods, systems and procedures of public administration.

Data relative to government and taxation are collected and analyzed, with the Tax Foundation serving as a clearing house. Information that is compiled is made available to the public through the publication of reports, pamphlets, newspaper articles and by radio and television broadcasts.

In addition to GOVERNMENT IN HAWAII, *other scheduled releases by the Tax Foundation of Hawaii include: FINANCE IN BRIEF, a wallet size resume' of Hawaii's fiscal facts; a weekly column in the editorial pages of the Sunday Honolulu Star-Bulletin & Advertiser; a radio series twice weekly on KHVH in Honolulu and KIPA, Hilo. During the State Legislative Sessions, the Foundation issues a LEGISLATIVE TAX BILL SERVICE, digesting and commenting on tax legislation. The LEGISLATIVE TAX REVIEW, published at the conclusion of each session, presents detailed reports of all major action as well as an examination of the changes in the State's finances.*

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

FOREWORD

The influence of government on the daily lives of the people of Hawaii continues to grow. The policies and programs of the county, state and federal governments increasingly affect the day-to-day decisions of both private citizens and businesses in our state.

Thirty-seven percent of the total wages in Hawaii are paid to government employees. Nearly one fourth of the labor force is employed directly by government. Out of every dollar of personal income received by our citizens 14¢ goes for state and county taxes.

In 1971 alone the state and counties spent \$846 million for operations. The costs of capital improvements such as highways, school buildings, airports, hospitals, etc. were additional and were paid for by selling bonds of which some \$925 million are currently outstanding and must be paid off in future years. As a result total government expenditures (not including federal expenditures) annually amount to over \$1,000 for every person residing in Hawaii.

In addition to direct costs, government affects a range of activities from seemingly small items such as the price of milk, controlled by the milk commission, to the employment practices of our largest corporations, monitored by both state and federal agencies. In order to insure that this influence is beneficial, the citizens must be in a position to evaluate government activities.

An understanding of the fiscal and economic aspects of government is essential to this aim. In order to promote this understanding the Tax Foundation of Hawaii has prepared the 19th edition of GOVERNMENT IN HAWAII which presents data covering four areas: general economic indicators, government revenues, expenditures, and debt. Detailed breakdowns of government finances, comparisons with other states, a summary of Hawaii's tax laws, and graphic presentations of key features are all to be found in the 1972 edition.

We gratefully acknowledge the cooperation and assistance provided by many persons in Federal, State and local government in Hawaii. Our special thanks go to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor, Planning and Economic Development, Taxation, and Transportation; the Finance Directors of the four counties; and the First Hawaiian Bank and Bank of Hawaii.

S. P. McCurdy, President
Tax Foundation of Hawaii

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50TH STATE STATISTICS

The economic slowdown, so evident on the mainland in 1970, reached Hawaii early in 1971. The west coast dock strike which started in July killed any hopes for recovery in the last half of the year. A look at a few of the main indicators of economic activity shows some of the changes which have occurred in Hawaii's economic picture during 1971.

November employment data indicates that the total number of persons employed was only .05% over the 1970 average. There were decreases of 12% in pineapple agricultural employment, 13% in contract construction, 1% in federal employment, and 5% in the manufacturing industries. The only substantial increases were in hotel services which rose nearly 40%, and county government, up 10%.

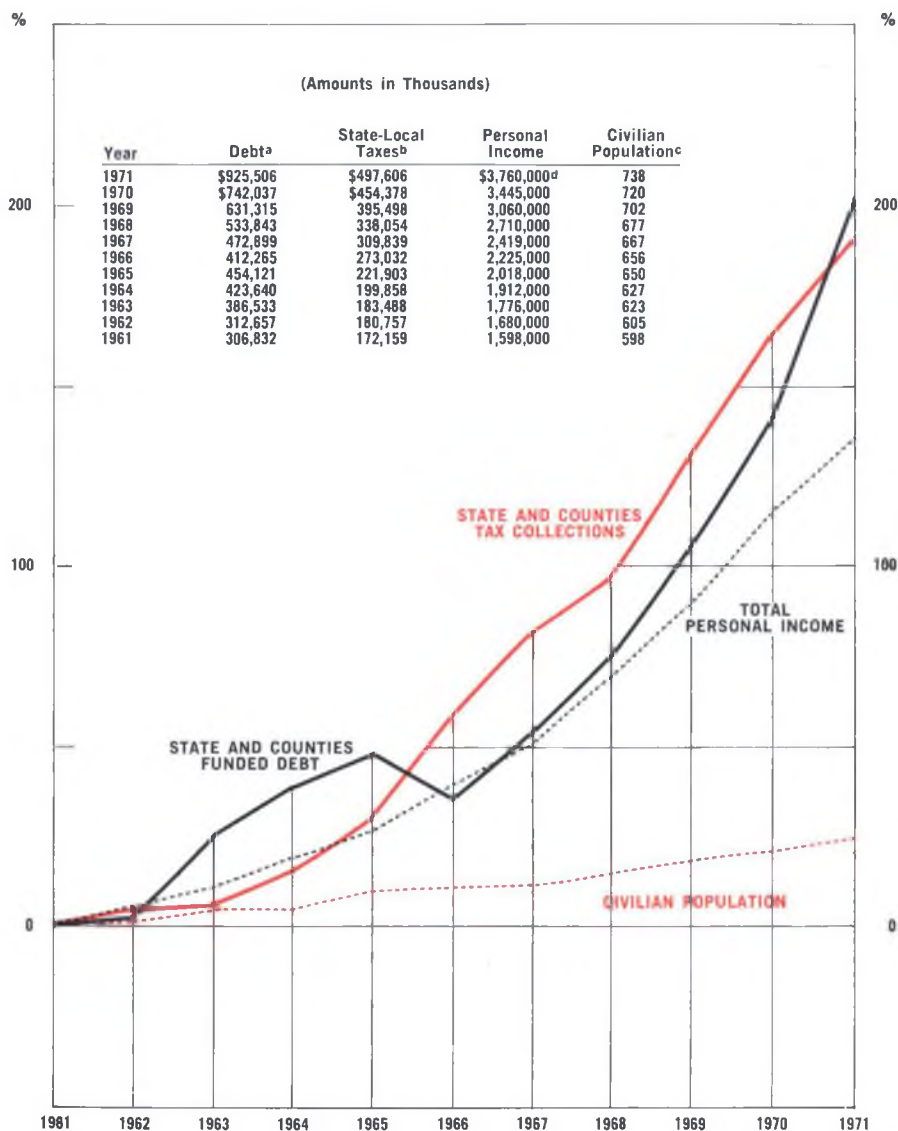
A policy of freezing hirings in the state government successfully reduced to less than 1% the increase in state personnel. For the five years preceding 1971 growth in state government employment had averaged 10% per year.

The population increased by 2% reaching 789,225 and per capita personal income rose slightly more than the consumer price index, 5% versus 4%. However, per capita taxes increased 7% effectively cancelling the gain in income.

The distribution of sources of income remained steady with wages and salaries accounting for 75% of total personal income in the state. Over the past 10 years the most rapidly expanding source of income has been wages paid in the area of hotel and lodging services (375%) while income from farm proprietorships has gone down 15% during the same period.

Indicators of business activity rose in general but not at the rates experienced during the 1960's. Estimated visitor expenditures rose 10% to \$625 million. Military expenditures are up 5% to \$720 million. The value of the 1971 sugar crop increased 6% to \$209 million but the value of pineapple exports decreased 4% partially due to the industry's inability to export pine to the mainland during the dock strike.

CHART 1
TRENDS IN HAWAII
Population, Taxes, Personal Income, Debt
1961-1971



- a. State and county general obligation bonds and revenue bonds outstanding at December 31 except State revenue bonds at November 1 for 1971.
b. Fiscal years for state; previous calendar years for counties prior to 1967 (except Honolulu, fiscal years from 1962). Unemployment compensation collections included. Fiscal 1967 reflects addition of estimated \$29,500 in real property collections delayed until July, 1967.
c. Mid-year resident civilian population.
d. Estimated.

SOURCE: State Departments of Budget & Finance, Accounting & General Services, Taxation, Planning; City & County Finance Director; County Auditors and Finance Directors; U.S. Department of Commerce, "Survey of Current Business".

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Selected Calendar Years

Economic Indicators	Amounts					Percent Change 1971 from		
	1971	1970	1969	1966	1961	1970	1966	1961
Population ^a	789,225	773,667	750,228	710,325	658,684	2.01	11.11	19.82
Labor Force ^b	360,250	347,900	326,700	281,880	242,850	3.55	27.80	48.34
Employment ^b	336,850	334,930	317,130	272,730	232,910	0.57	25.51	44.63
Unemployment Rate ^b	6.4	3.6	2.7	3.2	4.1	77.78	100.00	56.10
Cost of Living ^c	119.0	114.2	108.5	97.3	88.6	4.20	22.30	34.31
Motor Vehicle Registrations ^d	439,276	408,584	383,510	336,640	249,416	7.51	30.49	76.12
Total Housing Units ^e	227,969	216,568	209,598	192,781	171,409	5.26	18.25	33.00
Total Hotel Rooms ^f	35,349	30,323	26,923	17,217	10,193	16.57	105.31	246.80
Number of Visitors ^f	1,775,000	1,798,591	1,527,012	835,456	319,807	- 1.31	112.46	455.02
Per Capita Personal Income ^f	\$ 4,764	\$ 4,527	\$ 4,102	\$ 3,192	\$ 2,485	5.24	49.25	91.71
Per Capita Taxes ^g	\$ 612	\$ 572	\$ 480	\$ 365	\$ 260	6.99	67.67	135.38
<u>AMOUNTS IN MILLIONS</u>								
Visitor Expenditures ^f	\$ 625	\$ 570	\$ 525	\$ 280	\$ 137	9.65	123.21	356.20
Military Expenditures ^f	720	683	660	517	402	5.42	39.26	79.10
Total Personal Income ^f	3,760	3,445	3,048	2,225	1,598	9.14	68.99	135.29
Bank Deposits ^f	1,805	1,697	1,503	1,042	806	6.36	73.22	123.95
Value of Sugar Crops ^f	209	197	189	190	146	6.09	10.00	43.15
Value of Pineapple Exports ^{f,g}	125	131	120	123	112	- 4.58	1.63	11.61
Retail Sales ^h	2,112	1,967	1,740	1,234	909	7.37	71.15	132.34
Wholesale Sales ^h	1,504	1,499	1,235	790	394	0.33	90.38	281.73
Diversified Manufacturing ^h	285	285	279	205	168	0.00	39.02	69.64
Construction Value	675	784	626	371	269	-13.90	81.94	150.93
Balance of Payments: ⁱ								
Receipts	N.A.	2,450	2,213	1,607	1,082	--	--	--
Expenditures	N.A.	2,600	2,326	1,544	1,077	--	--	--

a. Mid-year estimates of resident population. Includes armed forces on a resident basis for 1961-1971.

b. Monthly average except 1971 at November.

c. Honolulu Consumer Price Index annual average. 1967 = 100.

d. At December 31 except 1969 Kauai registrations at October 31.

e. At April 1.

f. Estimated 1971 data subject to revision.

g. Exclusive of local sales.

h. Based on general excise tax base.

i. Revised data on inflow and outflow of money due to commodity and other exports and imports as reported by the Bank of Hawaii. 1970 estimated; 1971 not available.

SOURCE: State Departments of Budget & Finance, Planning & Economic Development, Regulatory Agencies, Labor & Industrial Relations, and Taxation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Redevelopment Agency; Honolulu Automobile Club; U. S. Department of Commerce; Bank of Hawaii; and First Hawaiian Bank.

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U. S. Average (1960 and 1970)
(Amount in Millions)

Income Source	State of Hawaii							U. S. Average ^a		
	1970		1969		1960		% Change 1970 From 1960	% Change		1970 From 1960
	Amount	% of Total	Amount	% of Total	Amount	% of Total		% of Total 1960	1970	
Wages and Salaries										
Farms	\$ 72	2.1	\$ 67	2.2	\$ 57	3.9	26.3	0.7	0.4	7.8
Contract Construction	281	8.2	237	7.8	99	6.7	183.8	3.9	4.0	107.1
Wholesale & Retail Trade	383	11.1	333	10.9	152	10.3	152.0	12.3	11.1	81.3
Manufacturing	182	5.3	167	5.5	104	7.0	75.0	21.9	19.8	81.2
Finance, Insurance & Real Estate	138	4.0	118	3.9	42	2.8	228.6	3.1	3.4	115.1
Transportation	120	3.5	105	3.4	54	3.7	122.2	3.7	3.0	65.5
Communication & Utilities	92	2.7	81	2.7	26	1.8	253.8	2.0	2.0	96.8
Services										
Hotels & Other Lodging	76	2.2	66	2.2	16	1.1	375.0	0.4	0.4	110.6
Personal & Household Services	35	1.0	34	1.1	22	1.5	59.1	1.7	1.2	40.8
Business & Repair	63	1.8	53	1.7	15	1.0	320.0	1.3	1.8	188.1
Amusement & Recreation	18	0.5	18	0.6	8	0.5	125.0	0.5	0.5	86.2
Prof., Social, & Rel. Services	155	4.5	132	4.3	51	3.5	203.9	3.2	4.9	200.6
Government										
Federal, Civilian	312	9.1	292	9.6	149	10.1	109.4	3.2	3.5	117.3
Federal, Military	308	8.9	283	9.3	175	11.8	76.0	2.0	1.9	92.3
State and Local	337	9.8	278	9.1	108	7.3	212.0	6.3	8.3	164.1
Other Industries	6	0.2	4	0.1	2	0.1	200.0	1.1	0.9	155.5
Total Wages & Salaries	\$2,579	74.9	\$2,269	74.4	\$1,081	73.1	138.6	67.5	67.2	99.4
Other Labor Income	99	2.9	85	2.8	33	2.2	200.0	2.8	3.9	180.2
Proprietors' Income: Farm	33	1.0	32	1.0	39	2.6	- 15.4	3.0	2.0	31.6
Non-Farm	171	5.0	169	5.5	102	6.9	67.6	8.6	6.4	49.2
Property Income	445	12.9	410	13.5	187	12.7	138.0	13.1	14.1	116.9
Transfer Payments	238	6.9	192	6.3	66	4.5	260.6	7.4	10.0	171.2
Sub-Total	\$3,566	103.5	\$3,158	103.6	\$1,507	102.0	136.6	102.3	103.5	102.8
Less: Pers. Contrib. for Soc. Ins.	- 119	- 3.5	- 110	- 3.6	- 31	- 2.0	283.9	- 2.3	- 3.5	203.3
Total Personal Income	\$3,445	100.0	\$3,048	100.0	\$1,478	100.0	133.1	100.0	100.0	100.5

NOTE: Detail may not add to total due to rounding.

a. Includes 50 states and the District of Columbia.

SOURCE: "Survey of Current Business", August, 1971 and August, 1962; "Hawaii Personal Income by Major Sources, 1948-1962" (unpublished tabulations), September, 1966, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 3
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Resident Population

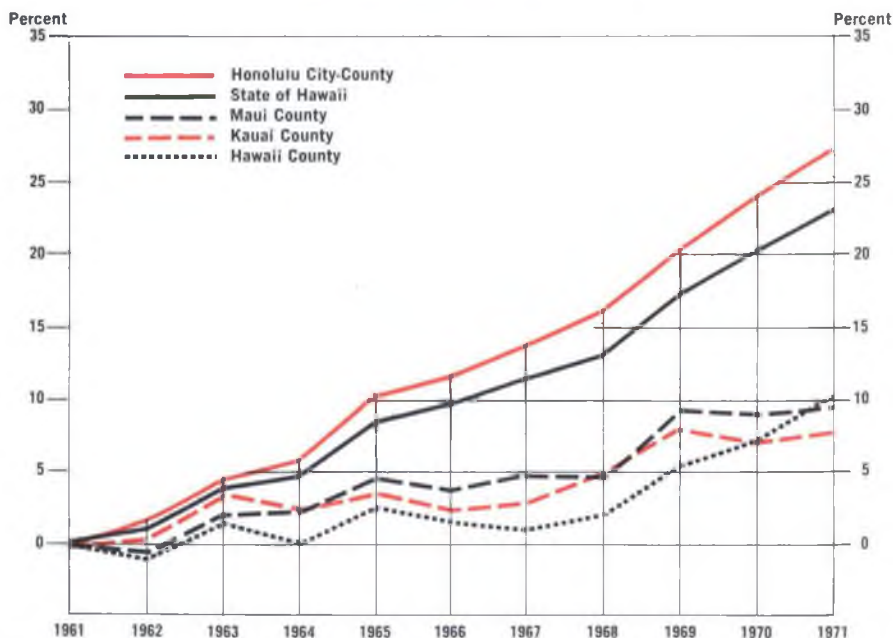
July 1	City-County Honolulu	Maul County	Hawaii County	Kauai County	Civilian Total ^a	% Annual Increase	Armed Forces ^b	State Total
1971	595,213	46,480	65,929	29,937	737,559	2.46	51,666	789,225
1970	579,621	46,348	64,166	29,729	719,864	2.58	53,803	773,667
1969	562,315	46,401	63,004	30,034	701,754	3.59	48,474	750,228
1968	542,801	44,399	61,102	29,141	677,443	1.63	57,013	734,456
1967	533,003	44,500	60,426	28,618	666,547	1.57	55,981	722,528
1966	522,996	44,128	60,684	28,459	656,267	0.90	54,058	710,325
1965	515,723	44,412	61,524	28,764	650,423	3.79	53,381	703,804
1964	494,887	43,393	59,900	28,504	626,684	0.64	73,174	699,858
1963	489,915	43,374	60,626	28,764	622,679	3.00	59,562	682,241
1962	475,098	42,238	59,327	27,873	604,536	1.11	78,977	683,513
1961	467,855	42,425	59,818	27,774	597,872	2.67	60,812	658,684

a. Includes military dependents living in Hawaii.

b. Includes shore-based armed forces for all years, and afloat and mobile in Hawaii ports or waters for 1961-69, or home ported in Hawaii for 1970-71.

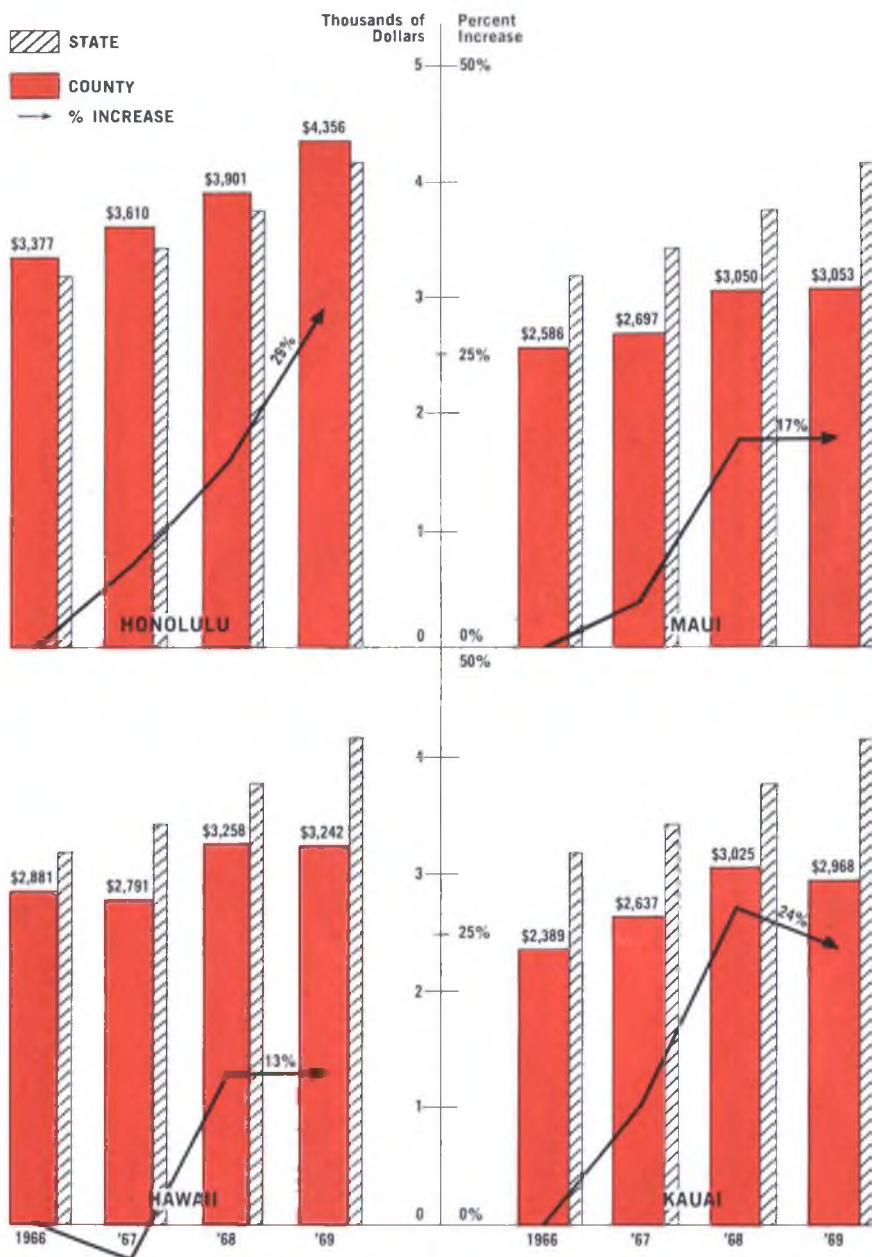
SOURCE: "Provisional Estimates of the Population of Hawaii, July 1, 1971," Statistical Report 86, November 12, 1971, Department of Planning and Economic Development, State of Hawaii.

CHART 2
TRENDS IN CIVILIAN POPULATION
State of Hawaii & Counties
Mid-Year Estimates 1961-1971



SOURCE: Table 3.

CHART 3
PER CAPITA PERSONAL INCOME
—BY COUNTIES—
Calendar Years 1966-1969



SOURCE: "Economic Indicators Source Book," August 1971, Research Division, First Hawaiian Bank.

TABLE 4
THE COUNTIES OF HAWAII
Calendar Years 1970-1971

Economic Indicators	Honolulu		MauI		Hawaii		Kauai	
	1971	1970	1971	1970	1971	1970	1971	1970
Population ^a	595,213	579,621	46,480	46,348	65,929	64,166	29,937	29,729
Labor Force ^b	293,200	289,140	21,400	20,720	32,150	30,570	13,650	13,110
Employment ^b	274,750	276,970	19,550	19,280	29,900	28,420	12,800	11,990
Unemployment Rate ^b	6.2	4.2	8.9	5.1	7.0	3.4	6.2	4.0
Hotel Units	24,612	21,217	4,058	3,011	3,980	3,486	2,699	2,609
Motor Vehicle Registration ^c	341,547	318,553	33,255	31,527	44,944	40,094	19,530	18,410
Number of Telephones	365,733	339,952	25,605	23,208	38,073	35,288	16,584	15,717
Sugar Production (Tons)	217,439	212,366	291,675	279,741	464,601	431,102	256,261	238,816
<u>AMOUNTS IN THOUSANDS</u>								
Tax Revenue ^d	\$ 90,178	\$ 81,087	\$ 6,183	\$ 4,920	\$ 9,562	\$ 7,281	\$ 3,571	\$ 3,054
Government Expenditures ^d	125,709	105,893	11,849	9,812	14,778	13,479	8,291	6,936
Bank Demand Deposits ^b	622,247	570,668	29,887	24,434	41,103	36,280	14,430	12,846
Value of Sugar Crops ^e	37,000	36,000	49,600	47,400	78,900	73,100	43,600	40,500
Selected Tax Bases								
Pineapple Canning	104,114	89,263	18,398	21,088	--	--	2,035	4,283
Retailing	1,847,739	1,713,948	96,770	88,733	116,618	117,395	51,230	47,151
Wholesaling	1,412,025	1,407,855	29,183	28,598	49,782	48,636	12,830	13,803
Manufacturing	269,108	264,512	4,905	4,746	8,089	9,332	2,828	6,661
Contracting	629,250	721,413	25,561	23,378	30,622	30,861	7,505	7,319
Services	468,806	453,978	18,882	17,280	26,102	24,194	10,034	8,738
Rentals	507,109	469,521	28,031	24,429	29,128	28,696	9,338	9,022

a. Resident civilian population at July 1.

b. 1970 at December; 1971 at November.

c. At December 31.

d. Fiscal years.

e. Based on total estimated value of \$209 million.

SOURCE: State Departments of Planning and Economic Development, Labor & Industrial Relations, and Taxation; County Finance Directors; Bank of Hawaii; Hawaiian Telephone Company; Hawaii Visitors Bureau; Hawaiian Sugar Planters' Association; and First Hawaiian Bank.

TABLE 5
PER CAPITA PERSONAL INCOME
By States—Selected Years^a

State	1970		1969		1965		1960		% Change 1970 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1969	1960
HAWAII	\$4,527	7	\$4,102	10	\$2,892	14	\$2,369	11	10.4	91.1
U.S. Av.	3,921	--	3,705	--	2,770	--	2,216	--	5.8	76.9
Ala.	2,853	49	2,657	49	1,949	48	1,489	48	7.4	91.6
Alaska	4,592	5	4,261	7	3,166	9	2,835	3	7.8	62.0
Ariz.	3,591	29	3,314	31	2,387	33	2,032	29	8.4	76.7
Ark.	2,791	50	2,649	50	1,888	50	1,374	50	5.4	103.1
Calif.	4,426	9	4,221	8	3,241	7	2,708	7	4.9	63.4
Colo.	3,816	20	3,516	24	2,671	24	2,273	16	8.5	67.9
Conn.	4,856	2	4,625	2	3,432	2	2,806	4	5.0	73.1
Del.	4,324	11	4,159	9	3,333	4	2,758	5	4.0	56.8
Fla.	3,642	27	3,388	28	2,384	34	1,948	32	7.5	87.0
Ga.	3,332	35	3,153	34	2,203	42	1,640	43	5.7	103.2
Idaho	3,240	38	3,015	38	2,437	30	1,850	36	7.5	75.1
Ill.	4,502	8	4,280	5	3,287	5	2,649	9	5.2	70.0
Ind.	3,781	21	3,694	17	2,843	16	2,188	21	2.4	72.8
Iowa	3,688	26	3,534	23	2,760	19	1,987	30	4.4	85.6
Kans.	3,823	19	3,633	19	2,729	21	2,158	23	5.2	77.2
Ky.	3,073	44	2,874	45	2,080	45	1,576	45	6.9	95.0
La.	3,049	45	2,859	46	2,118	43	1,656	42	6.6	84.1
Me.	3,257	37	3,021	37	2,281	39	1,842	37	7.8	76.8
Md.	4,255	12	3,983	13	2,969	12	2,342	13	6.8	81.7
Mass.	4,360	10	4,070	11	2,993	11	2,457	10	7.1	77.5
Mich.	4,059	13	3,995	12	3,039	10	2,324	15	1.6	74.7
Minn.	3,824	18	3,599	21	2,657	25	2,114	26	6.3	80.9
Miss.	2,575	51	2,362	51	1,669	51	1,206	51	9.0	113.5
Mo.	3,704	24	3,471	26	2,678	22	2,115	25	6.7	75.1
Mont.	3,379	34	3,150	35	2,441	29	2,037	28	7.3	65.9
Neb.	3,751	22	3,606	20	2,620	26	2,110	27	4.0	77.8
Nev.	4,562	6	4,267	6	3,238	8	2,856	2	6.9	59.7
N. H.	3,590	30	3,434	27	2,569	27	2,144	24	4.5	67.4
N. J.	4,598	4	4,298	4	3,273	6	2,708	8	7.0	69.8
N. M.	3,131	42	2,882	43	2,243	40	1,888	34	8.6	65.8
N. Y.	4,769	3	4,485	3	3,365	3	2,749	6	6.3	73.5
N. C.	3,207	40	3,004	40	2,084	44	1,562	46	6.8	105.3
N. D.	2,995	47	3,008	39	2,318	38	1,714	41	0.4	74.7
Ohio	3,972	15	3,815	15	2,874	15	2,335	14	4.1	70.1
Okla.	3,312	36	3,083	36	2,319	37	1,862	35	7.4	77.9
Ore.	3,705	23	3,538	22	2,771	18	2,235	19	4.7	65.8
Pa.	3,927	16	3,685	18	2,748	20	2,242	18	6.6	75.2
R. I.	3,902	17	3,714	16	2,813	17	2,219	20	5.1	75.8
S. C.	2,936	48	2,733	47	1,898	49	1,379	49	7.4	112.9
S. D.	3,165	41	2,997	41	2,207	41	1,782	40	5.6	77.6
Tenn.	3,085	43	2,882	44	2,069	46	1,544	47	7.0	99.8
Texas	3,531	32	3,303	32	2,399	32	1,926	33	6.9	83.3
Utah	3,213	39	2,970	42	2,377	35	1,968	31	8.2	63.3
Vt.	3,465	33	3,261	33	2,371	36	1,842	38	6.3	88.1
Va.	3,607	28	3,348	29	2,431	31	1,841	39	7.7	95.9
Wash.	3,993	14	3,936	14	2,921	13	2,349	12	1.4	70.0
W. Va.	3,021	46	2,713	48	2,064	47	1,596	44	11.4	89.3
Wisc.	3,693	25	3,493	25	2,677	23	2,174	22	5.7	69.9
Wyo.	3,556	31	3,320	30	2,563	28	2,261	17	7.1	57.3
D. C.	5,387	1	4,907	1	3,717	1	3,021	1	9.8	78.3

a. Data for 1969 and 1970 revised by the U. S. Department of Commerce. Fifty states and the District of Columbia are ranked.

SOURCE: "Survey of Current Business", August, 1971, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 6
EMPLOYMENT IN HAWAII
Employment in Selected Industries
Selected Years as at December

Type of Employment	Number Employed					Percent Change 1971 over		% of Total Employed		
	1971 ^a	1970	1969	1966	1961	1970	1961	1971	1970	1961
GOVERNMENT										
State	34,700	34,410	27,310	22,110	15,510	0.84	123.73	10.30	10.22	6.73
County	10,400	9,490	10,350	9,750	8,130	9.59	27.92	3.09	2.82	3.53
Sub-Total Local Governments	45,100	43,900	37,660	31,860	23,640	2.73	90.78	13.39	13.04	10.25
Federal - Air Force	3,400	3,500	3,900	3,410	2,760	- 2.86	23.19	1.01	1.04	1.20
Army	6,000	5,950	6,400	5,890	5,090	0.84	17.88	1.78	1.77	2.21
Navy	12,300	12,070	12,700	12,390	11,020	1.91	11.62	3.65	3.59	4.78
Other	10,900	11,520	11,260	11,290	8,720	- 5.38	25.00	3.24	3.42	3.78
Sub-Total Federal Government	32,650	33,040	34,260	32,980	27,590	- 1.18	18.34	9.69	9.81	11.97
Sub-Total Government	77,750	76,940	71,920	64,840	51,230	1.05	51.77	23.08	22.85	22.22
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	5,400	5,280	5,800	6,310	7,330	2.27	- 26.33	1.60	1.57	3.18
Pineapple ^b	2,350	2,670	2,630	3,300	3,030	-11.99	- 22.44	0.70	0.79	1.31
Other	2,850	2,800	2,270	2,260	1,470	1.79	93.88	0.85	0.83	0.64
Food Processing	10,400	10,970	11,140	12,390	13,850	- 5.20	- 24.91	3.09	3.26	6.01
Textile & Apparel Mfg.	3,050	3,060	3,040	2,530	2,290	- 0.33	33.19	0.91	0.91	0.99
Printing & Publishing	2,650	2,620	2,510	2,340	2,340	1.15	13.25	0.79	0.78	1.01
Other Manufacturing	5,150	5,760	6,180	4,900	4,350	-10.59	18.39	1.53	1.71	1.89
Transport, Comm., & Utilities	23,550	23,990	22,950	17,570	14,890	- 1.83	58.16	6.99	7.13	6.46
Wholesale Trade	15,450	15,620	15,640	13,420	12,490	- 1.09	23.70	4.59	4.64	5.42
Retail Trade	55,750	57,230	53,530	43,570	34,350	- 2.59	62.30	16.55	17.00	14.90
Contract Construction	20,600	23,710	25,270	17,710	15,780	-13.12	30.54	6.12	7.04	6.84
Hotel Services	17,050	12,220	12,320	7,370	4,640	39.53	267.46	5.06	3.63	2.01
Other Services	44,500	44,310	41,760	34,370	27,020	0.43	64.69	13.21	13.16	11.72
Self-Employed & Domestic ^c	31,200	31,160	30,470	28,940	24,950	0.13	25.05	9.26	9.26	10.82
Finance, Ins. & Real Estate	19,200	18,330	17,620	13,850	10,540	4.75	82.16	5.70	5.44	4.57
Sub-Total Private Industry	259,100	259,730	253,130	210,830	179,320	- 0.24	44.49	76.92	77.15	77.78
Total Employed	336,850	336,670	325,050	275,670	230,550	0.05	46.11	100.00%	100.00%	100.00%
Unemployed as % of Civ. Labor Force	6.4	4.2	3.0	3.5	5.0	--	--	--	--	--

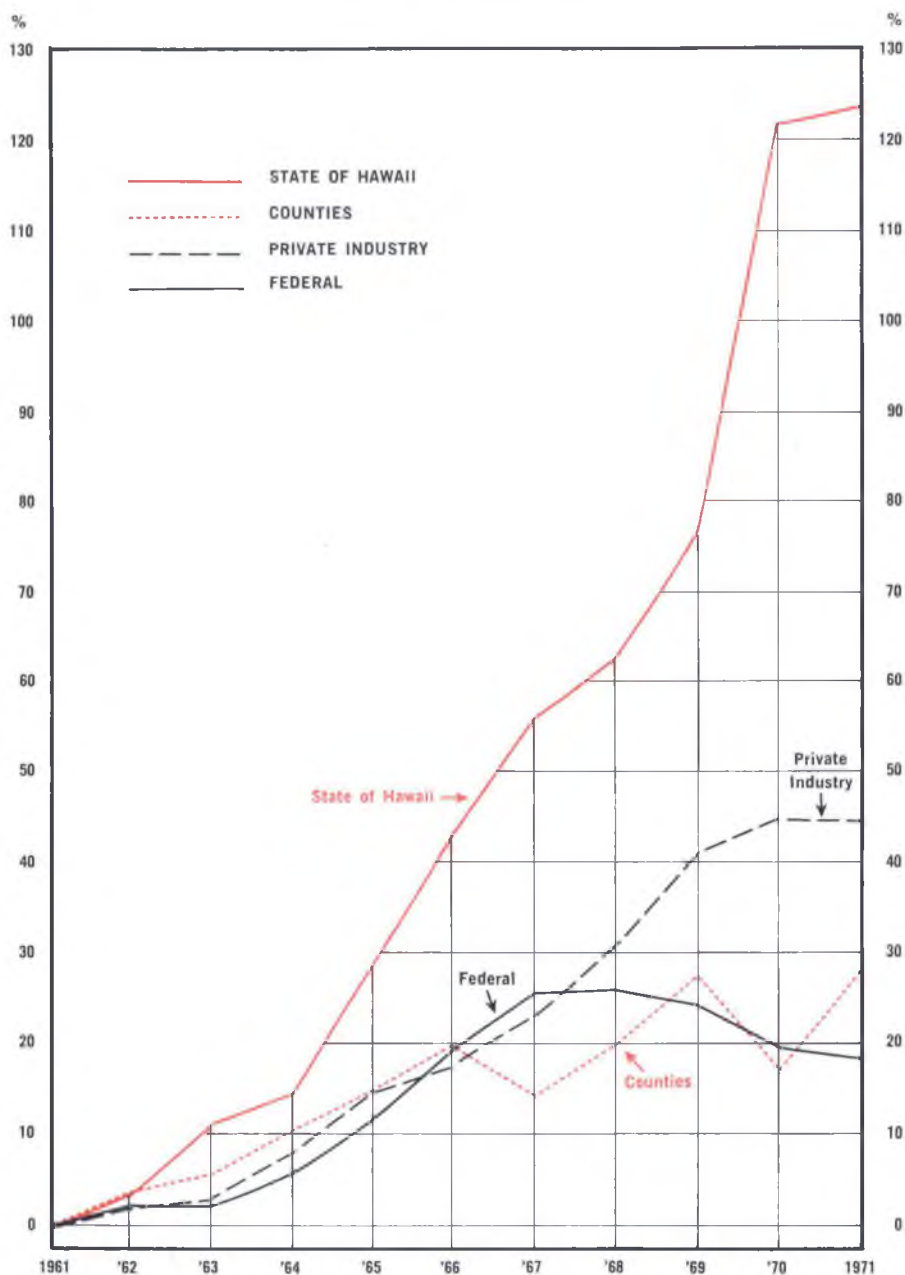
NOTE: Detail may not add to total due to rounding.

a. November, 1971, preliminary data. Table reflects revisions in prior year data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 4
TRENDS IN HAWAIIAN EMPLOYMENT
 Government and Private Industry
 1961-1971 at December^a



a. November preliminary data for 1971.
 SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

WHERE GOVERNMENT GETS ITS MONEY

In Hawaii most of the taxing authority is concentrated in the State government. The counties' taxing powers are limited to setting the real property tax rates (assessment is performed by the state), setting the county portion of the liquid fuel tax, administering the public utility franchise tax, and full responsibility for the motor vehicle weight tax.

State and county tax collections in 1971 totaled \$498 million, an increase of 9.5% over 1970 collections. This represents a \$612 per capita tax burden which is second only to that of New York (\$652). Two thirds of the collections in Hawaii are from the general excise and income taxes while property tax is the third largest source representing 18% of total collections.

Sources of revenue other than taxes include earnings of the various departments, grants from the federal government, state grants to the county governments, interest earnings, etc.

Earmarking taxes for specific purposes is the exception rather than the rule in the 50th State. Fuel, motor vehicle weight, and utility franchise taxes are dedicated for transportation uses. These represent only 8% of total collections. Of course, the \$14 million collected for unemployment compensation is reserved for benefit payments and administration of the program.

The state utilized over half of the general fund's unappropriated cash surplus during 1971. This reduced the surplus from the 1968-70 highs of about \$25 million to \$10 million at the end of the fiscal year.

The primary sources of county revenues are real property taxes and state grants. Property tax represents the largest single source of revenues for three of the four counties. It is 60% of Honolulu's total of \$122.4 million, 40% of Hawaii's \$19.1 million and 40% of Maui's \$11.4 million. Kauai's revenues total \$8.3 million with state grants at 43% being the largest single source. State grants are still a large part of Hawaii and Maui revenues (28% and 33% respectively) but amount to only 6% of Honolulu revenues.

The federal government collected \$608 million in taxes from Hawaii while the state and counties received \$160 million in federal grants. However, the federal taxes collected in Hawaii do not reflect taxes for items such as cigarettes which are levied on the manufacturers in a few states and then passed on in the price to purchasers in other states. Therefore these collections should not be considered a measure of Hawaii's share of the federal tax burden.

TABLE 7
STATE AND LOCAL TAX BURDEN
Tax Collections Related to Population and Personal Income
By States: Fiscal Years 1970 and 1971

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^b			
	Fiscal 1970		Fiscal 1971 ^c		% Change from 1970	1970		1971	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$572	2	\$612	2	6.99	13.94	4	13.52	6
U.S. Av.	427	--	451	--	5.62	11.52	--	11.50	--
Ala.	259	50	277	50	6.95	9.75	45	9.71	45
Alaska	417	21	479	16	14.87	9.79	44	10.43	38
Ariz.	425	19	450	20	5.88	12.82	8	12.53	13
Ark.	252	51	269	51	6.75	9.51	50	9.64	48
Calif.	559	3	570	5	1.97	13.24	6	12.88	8
Colo.	419	20	443	22	5.73	11.92	20	11.61	27
Conn.	485	9	512	9	5.57	10.49	34	10.54	36
Del.	450	13	502	10	11.56	10.82	32	11.61	28
Fla.	347	34	374	36	7.78	10.24	38	10.27	40
Ga.	312	42	323	44	3.53	9.90	42	9.69	47
Idaho	347	35	407	30	17.29	11.51	22	12.56	12
Ill.	487	8	530	7	8.83	11.38	24	11.77	24
Ind.	357	33	370	37	3.64	9.66	48	9.79	43
Iowa	436	17	439	23	0.69	12.34	15	11.90	23
Kans.	395	28	423	27	7.09	10.87	31	11.06	33
Ky.	299	46	317	46	6.02	10.40	35	10.32	39
La.	331	40	386	34	16.62	11.58	21	12.66	10
Me.	380	29	416	28	9.47	12.58	11	12.77	9
Md.	482	10	501	11	3.94	12.10	19	11.77	25
Mass.	497	7	527	8	6.04	12.21	17	12.09	19
Mich.	456	12	487	13	6.80	11.41	23	12.00	22
Minn.	442	16	467	19	5.66	12.28	16	12.21	15
Miss.	296	47	314	47	6.08	12.53	12	12.19	16
Mo.	343	36	341	41	- 0.58	9.88	43	9.21	50
Mont.	398	25	412	29	3.52	12.63	9	12.19	17
Neb.	397	27	439	24	10.58	11.01	28	11.70	26
Nev.	517	4	577	4	11.61	12.12	18	12.65	11
N. H.	333	39	404	31	21.32	9.70	46	11.25	30
N. J.	447	14	495	12	10.74	10.40	36	10.77	35
N. M.	359	32	381	35	6.13	12.46	14	12.17	18
N. Y.	652	1	661	1	1.38	14.54	2	13.86	3
N. C.	311	43	335	43	7.72	10.35	37	10.45	37
N. D.	376	30	434	25	15.43	12.50	13	14.49	2
Ohio	343	37	354	39	3.21	8.99	51	8.91	51
Okla.	306	44	323	45	5.56	9.93	41	9.75	44
Ore.	400	24	400	32	0.00	11.31	25	10.80	34
Pa.	401	23	444	21	10.72	10.88	30	11.31	29
R. I.	408	22	480	14	17.65	10.99	29	12.30	14
S. C.	274	49	299	48	9.12	10.03	40	10.18	41
S. D.	398	26	429	26	7.79	13.28	5	13.55	5
Tenn.	279	48	296	49	6.09	9.68	47	9.59	49
Texas	316	41	343	40	8.54	9.57	49	9.71	46
Utah	375	31	387	33	3.20	12.63	10	12.04	20
Vt.	471	11	478	17	1.49	14.44	3	13.80	4
Va.	340	38	365	38	7.35	10.16	39	10.12	42
Wash.	443	15	480	15	8.35	11.26	26	12.02	21
W. Va.	301	45	340	42	12.96	11.09	27	11.25	31
Wisc.	509	6	536	6	5.30	14.57	1	14.51	1
Wyo.	434	18	468	18	7.83	13.07	7	13.16	7
D. C.	517	5	604	3	16.83	10.54	33	11.21	32

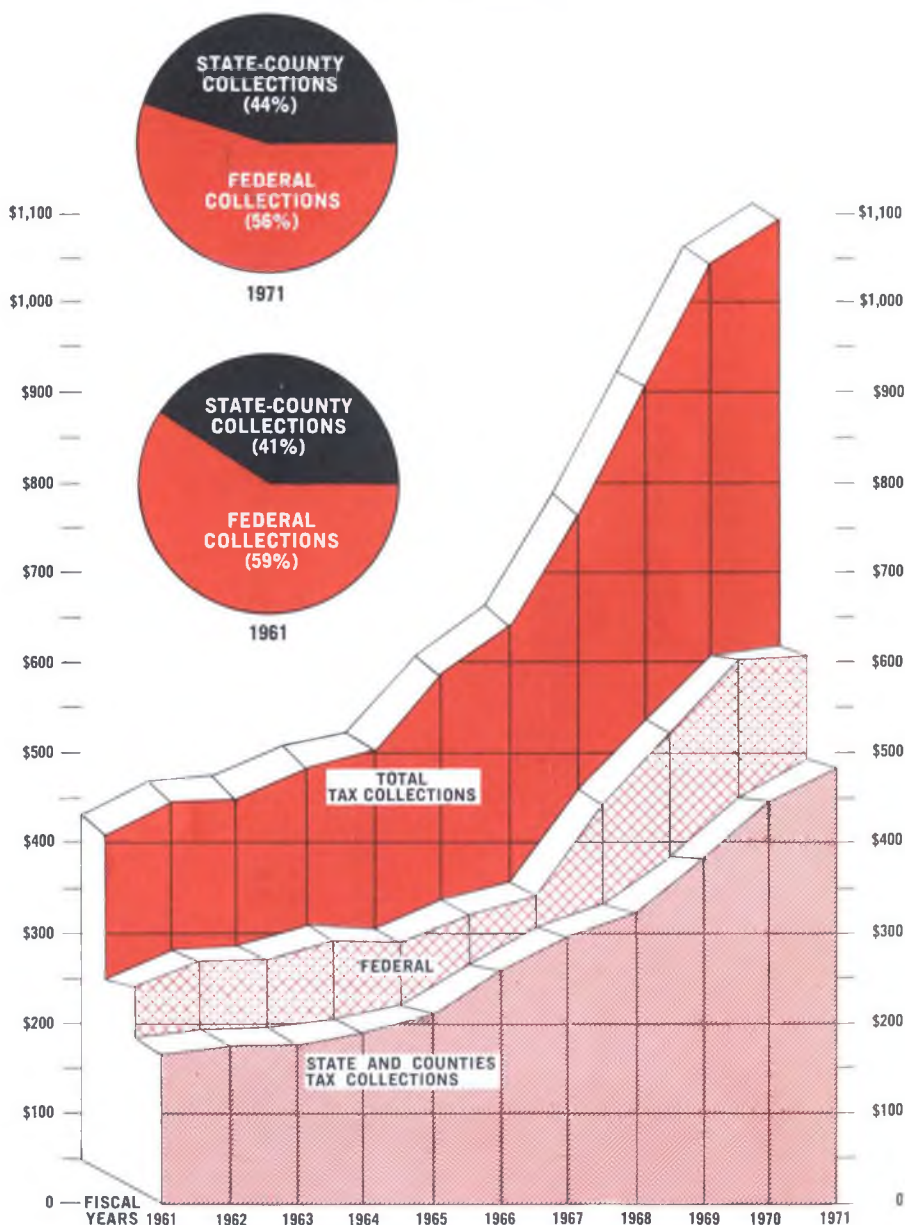
a. Population excluding armed forces overseas for July 1, 1970 and July 1, 1971 (preliminary) as estimated by the U. S. Department of Commerce.

b. Fiscal year taxes as a percent of prior calendar year personal income.

c. Computed from preliminary state tax collections according to estimates by the U. S. Department of Commerce for fiscal 1970.

SOURCE: "State Tax Collections in 1971", "Governmental Finances in 1969-70", and "Survey of Current Business", August, 1971, "Current Population Reports", Series P-25, No. 468, October 5, 1971, U. S. Department of Commerce.

CHART 5
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Local
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax. 1967 and 1968 adjusted for an estimated \$29.5 million in real property tax due in 1967 but collected in 1968.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.

TABLE 8
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Activities	1971	1970	1966	Change 1971 from 1970	
				Amount	Percent
Retailing	\$ 79,785,322	\$ 71,096,976	\$ 44,656,034	\$ 8,688,346	12.22
Services	20,471,667	19,106,528	10,204,153	1,365,139	7.14
Contracting	29,953,417	29,303,400	13,902,754	648,017	2.21
Theater, Radio, Amusement	1,860,427	1,649,781	1,056,119	210,646	12.77
Interest	1,521,042	1,489,856	1,118,994	31,186	2.09
Commissions	3,648,628	3,383,975	2,216,757	264,653	7.82
Hotel Rentals ^a	7,967,240	2,980,111	(a)	4,987,129	167.35
All Other Rentals	14,329,801	17,637,213	11,148,530	- 3,307,412	- 18.75
Use (4%) ^b	3,534,990	2,829,670	1,622,070	705,320	24.93
All Others	2,687,634	2,300,822	1,370,780	386,812	16.81
Sub-Total	\$165,760,168	\$151,780,332	\$87,296,191	\$13,979,836	9.21
Sugar Process.	\$ 914,084	\$ 967,593	\$ 745,240	-\$ 53,509	- 5.53
Pine Canning	653,595	532,903	576,236	120,692	22.65
Sub-Total	\$ 1,567,679	\$ 1,500,496	\$ 1,321,476	\$ 67,183	4.48
Producing	\$ 368,417	\$ 362,756	\$ 283,469	\$ 5,661	1.56
Manufacturing ^c	1,420,809	1,439,979	981,313	- 19,170	- 1.33
Sub-Total	\$ 1,789,226	\$ 1,802,735	\$ 1,264,782	-\$ 13,509	- 0.75
Wholesaling	\$ 4,327,461	\$ 4,040,001	\$ 2,600,884	\$ 287,460	7.12
Intermediary					
Services	150,774	116,126	88,988	34,648	29.84
Use (1/2%) ^b	3,239,611	2,642,568	603,846	597,043	22.59
Blind Vendors	4,390	6,123	3,155	- 1,733	- 28.30
Sub-Total	\$ 7,722,236	\$ 6,804,818	\$ 3,296,873	\$ 917,418	13.48
Insurance					
Solicitors	\$ 404,391	\$ 325,683	\$ 186,354	\$ 78,708	24.17
Penalties and					
Interest	615,405	474,507	210,315	140,898	29.69
Licenses & Fees	188,864	178,879	148,922	9,985	5.58
Estimated Tax ^d	- 18,131	36,089	97,960	- 54,220	-150.24
Disaster Claims					
Refunds	--	--	101,331	--	--
GRAND TOTAL	\$178,029,838	\$162,903,539	\$93,721,542	\$15,126,299	9.29

NOTE: Data for 1970 and 1971 are not strictly comparable with 1966 in that "Disaster Refunds" are not specified, but are deducted from tax collections.

- a. Prior to 1970 hotel rentals included in all other rentals.
b. Consumption and Compensating Taxes replaced with Use Tax (at same rates) effective January 1, 1966.
c. Includes canning other than pineapple.
d. Net payments of estimated taxes.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 9
DISTRIBUTION OF STATE GRANTS-IN-AID
Selected Fiscal Years State of Hawaii: By Counties

County	1972	1971	1966	Change 1972 from 1971	
				Amount	Percent
Honolulu	\$ 8,785,664	\$ 5,372,528	\$1,489,465	\$3,413,136	63.53
Hawaii	4,469,834	4,770,583	3,396,360	- 300,749	- 6.30
Mau	3,001,232	3,060,506	2,433,413	- 59,274	- 1.94
Kauai	3,190,821	3,140,948	2,043,876	49,873	1.59
Total	\$19,447,551	\$16,344,565	\$9,363,114	\$3,102,986	18.98

NOTE: Effective July 1, 1965 direct sharing of the general excise tax collections with the counties was replaced with a system of State grants-in-aid. The general excise and use tax bases at the 4% level and the public service company tax base of motor and contract carriers at the 4% level are used to compute the amount of state general fund revenues to be distributed to the counties' general funds as State grants-in-aid. The amount distributed is equal to 0.505% of the total of these bases and each county's share is determined by its "fiscal capacity" and "fiscal need" as defined by law.

SOURCE: Department of Taxation, State of Hawaii.

TABLE 10
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

Unit of Government Sources	1971	1970	1969	1966	1961
State of Hawaii					
General Excise & Use ^a	\$178,029,838	\$162,903,539	\$137,236,402	\$ 93,721,542	\$ 68,146,837
Fuel	27,260,016	26,181,411	23,916,990	18,454,891	16,430,474
Liquor	8,384,947	7,481,550	7,025,360	5,404,933	3,518,661
Tobacco	6,437,835	5,803,292	5,397,827	3,719,259	2,248,372
Insurance	7,316,606	6,095,588	5,228,657	3,812,355	2,213,238
Public Service Companies ^b	13,620,099	14,105,008	10,841,479	8,984,927	4,644,783
Banks & Other Financial Corporations	2,301,068	2,152,431	1,437,713	1,406,823	794,073
Corporate Income ^c	12,875,846	14,577,602	13,748,920	9,950,548	5,833,733
Individual Income					
Compensation & Dividends ^d	1,392	2,363	4,769	7,456	98,251
Net Income ^e	116,231,185	105,016,241	86,495,777	47,342,497	32,051,616
Inheritance & Estate	4,427,619	2,324,433	3,412,768	1,445,585	1,059,904
Real Property ^a	87,892,526	75,839,130	70,296,242	57,399,238	21,886,297
Conveyance (Realty Transfer)	484,047	411,551	405,589	--	--
Licenses, Permits & Other	1,409,668	1,257,481	1,107,612	716,214	556,117
Unemployment Compensation	14,017,573	14,245,800	13,324,581	10,872,820	5,333,817
Sub-Total	\$480,690,265	\$438,397,420	\$379,880,686	\$263,239,088	\$164,816,173
Counties^f					
Liquor Licenses & Fees	\$ 1,108,707	\$ 971,233	\$ 907,930	\$ 574,331	\$ 456,529
Utility Franchise	2,185,710	1,978,040	1,816,380	1,440,084	940,991
Motor Vehicle Weight	10,451,192	10,070,496	9,172,728	6,034,168	4,693,523
Licenses, Permits & Other	3,170,141	2,961,011	3,719,784	1,744,153	1,252,004
Sub-Total	\$ 16,915,750	\$ 15,980,780	\$ 15,616,822	\$ 9,792,736	\$ 7,343,047
Grand Total	\$497,606,015	\$454,378,200	\$395,497,508	\$273,031,824	\$172,159,220

- a. Reduced by Natural Disaster refunds and credits: General Excise, \$622 (1970), \$2,172 (1969), \$777,475 (1966); Personal Income, \$705 (1970), \$963 (1969), \$197,425 (1966); and Real Property, \$333 (1969), \$738,247 (1966).
- b. Formerly Public Utility - After January 1, 1964, includes public utilities and airlines and motor carriers that previously were under General Excise Tax.
- c. Includes payments of estimated taxes less refunds.
- d. Compensation and Dividends Tax repealed effective January 1, 1958; collections in subsequent years are delinquent accounts.
- e. Net income tax includes withheld and estimated tax, less refunds.
- f. Previous calendar year data for counties prior to 1967, except fiscal year data for City & County of Honolulu from 1962.

SOURCE: Department of Taxation, and Department of Accounting & General Services, State of Hawaii; and County Finance Directors' Annual Reports.

TABLE 11
ALLOCATION OF STATE AND COUNTY TAXES
 Hawaii—Fiscal Years 1970 and 1971
 (In Thousands)

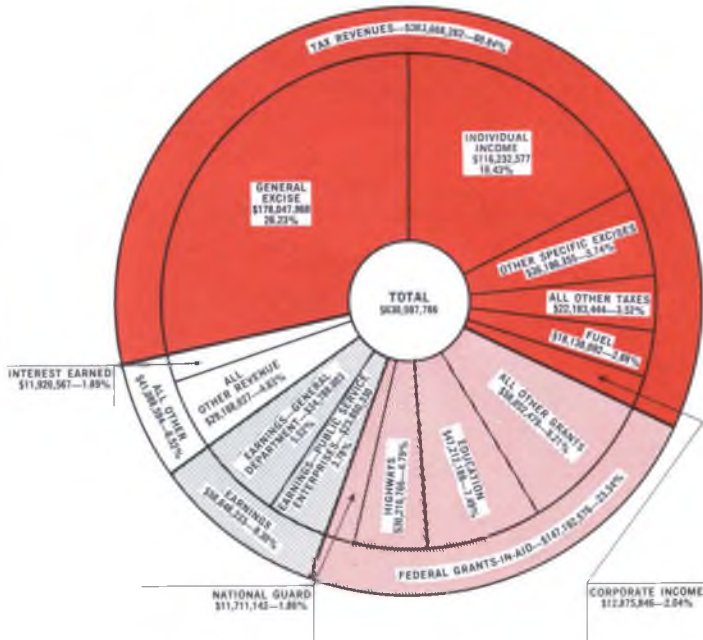
Type of Taxes	1971 Allocated to						1970 Allocated to					
	State	Honolulu	Maui	Hawaii	Kauai	Total	State	Honolulu	Maui	Hawaii	Kauai	Total
State Collections												
General Excise ^a	\$161,685	\$ 5,373	\$3,061	\$ 4,771	\$3,141	\$178,030	\$149,297	\$ 4,146	\$2,924	\$ 4,179	\$2,358	\$162,904
Fuel	18,331	6,849	864	788	428	27,260	17,733	6,505	804	719	420	26,181
Liquor	8,385					8,385	7,482					7,482
Tobacco	6,438					6,438	5,803					5,803
Insurance	7,317					7,317	6,096					6,096
Public Service Co.	13,620					13,620	14,105					14,105
Banks & Fin. Corp.	2,301					2,301	2,152					2,152
Income - Corporate ^b	12,876					12,876	14,578					14,578
Individual ^c	116,233					116,233	105,019					105,019
Inheritance & Estate	4,428					4,428	2,324					2,324
Real Property	2	73,010	4,609	7,665	2,606	87,893	2	64,691	3,431	5,546	2,169	75,839
Convey. (Realty Transfer)	484					484	412					412
Unemployment Compensation	14,018					14,018	14,246					14,246
Licenses & Others	1,410					1,410	1,257					1,257
Sub-Total	\$367,528	\$85,232	\$8,534	\$13,224	\$6,175	\$480,690	\$340,506	\$75,342	\$7,159	\$10,444	\$4,947	\$438,397
County Collections												
Liquor Licenses & Fees	\$ --	\$ 757	\$ 125	\$ 164	\$ 63	\$ 1,109	\$ --	\$ 676	\$ 112	\$ 124	\$ 59	\$ 971
Utility Franchise	--	1,803	78	205	99	2,186	--	1,655	70	174	79	1,978
Motor Vehicle Weight	--	8,516	631	904	400	10,451	--	8,236	610	842	383	10,071
All Others	--	2,453	260	367	90	3,170	--	2,298	233	345	85	2,961
Sub-Total	\$ --	\$13,529	\$1,094	\$1,640	\$ 653	\$16,916	\$ --	\$12,865	\$1,025	\$1,485	\$ 606	\$15,981
Total	\$367,528	\$98,761	\$9,628	\$14,864	\$6,828	\$497,606	\$340,506	\$88,207	\$8,184	\$11,929	\$5,553	\$454,378

NOTE: Detail may not add to total due to rounding.

- State Grants-In-Aid distributed according to each county's "relative fiscal capacity and relative fiscal need" as defined by Act 155, SLH 1965. Although the amount dispersed to the counties is determined by the total amount of general excise tax collections, the actual monies dispersed are taken from the State general fund.
- Includes amounts paid on declared estimated taxes less refunds.
- Includes delinquent collections from Compensation and Dividends Tax repealed 1/1/58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii; the various County Finance Directors' Annual Reports; and Table 10.

STATE GENERAL AND SPECIAL FUNDS



SOURCE: Compiled by The Tax Foundation of Hawaii from the 1971 Annual Report of the Comptroller, State of Hawaii.

TABLE 12
STATE REVENUE RECEIPTS
Hawaii—Fiscal Years 1970 and 1971

Source of Revenues	Fiscal 1971			Fiscal 1970		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$178,047,968	\$ --	\$178,047,968	\$162,867,450	\$ --	\$162,867,450
Specific Excises ^a	36,225,178	18,103,269	54,328,447	33,906,473	17,688,237	51,594,710
Individual Income	116,232,577	--	116,232,577	105,018,605	--	105,018,605
Corporate Income	12,875,846	--	12,875,846	14,577,601	--	14,577,601
Unemployment Compensation	--	13,992,106	13,992,106	--	14,223,620	14,223,620
Other Taxes, Licenses & Permits ^b	8,168,364	22,974	8,191,338	5,751,282	11,846	5,763,128
Sub-Total Taxes	\$351,549,933	\$ 32,118,349	\$383,668,282	\$322,121,411	\$ 31,923,703	\$354,045,115
Fines, Forfeits and Escheats	\$ 2,483,818	\$ 76,319	\$ 2,560,137	\$ 2,131,890	\$ 43,567	\$ 2,175,457
Federal Grants-In-Aid	109,093,073	38,099,502	147,192,576	99,143,951	40,267,876	139,411,828
Revenues from Other Agencies	1,290,860	151,012	1,441,872	603,634	440,568	1,044,202
Rents, Royalties & Land Income	3,065,808 ^d	2,355,213	5,421,020	2,841,640 ^d	1,617,823	4,459,463
Sales of Real Property	--	633,332	633,332	--	977,819	977,819
Earnings - General Departments	19,514,275	15,273,728	34,788,003	16,976,472	12,025,906	29,002,378
Earnings - Public Serv. Enterp.	742,472	23,117,858	23,860,330	582,867	15,281,902	15,864,769
Repayment Advances to Other Civil Divisions	--	2,922,703	2,922,703	4,348	4,408,260	4,412,608
Repayment Debt Cost: Counties	2,946,319	--	2,946,319	3,311,350	--	3,311,350
Interest Earned	5,987,802 ^e	5,932,765	11,920,567	4,834,836 ^e	5,514,591	10,349,427
Miscellaneous	1,179,897	12,062,747 ^f	13,242,644	1,678,433	10,910,452 ^f	12,588,885
Total^g	\$497,854,258	\$132,743,528	\$630,597,786	\$454,230,833	\$123,412,467	\$577,643,300

a. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

b. Includes Franchise tax, Inheritance and Estate taxes, Conveyance tax, business and non-business licenses and permits.

c. Excludes transfers and repayments except as shown.

d. Includes transfer of land income proceeds from Trust Fund to General Fund in the amount of \$2,778,539 in 1970 and \$3,000,150 in 1971.

e. Excludes repayments of interest on state bonds from special fund agencies to avoid duplication.

f. Includes public school cafeteria sales of \$6,587,329 in 1970 and \$6,711,995 in 1971.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 13
STATE GENERAL SALES TAX DATA
Tax Rates as of January 1, 1972

State	Retail Rates ^a		Other Rates ^b	Credit Granted Against Income Taxes	Food Taxable ^c	Drugs Taxable ^d
	State	Local				
HAWAII	4.0%	-- %	0.5%	Yes	Yes	Yes
Ala.	4.0	2.0	--	No	Yes	Yes
Alaska	--	5.0	--	No	Yes	Yes
Ariz.	3.0	2.0	--	No	Yes	No
Ark.	3.0	1.0	--	No	Yes	Yes
Calif.	4.0	1.5	--	No	No	No
Colo.	3.0	3.0	--	Yes	Yes	No
Conn.	6.5	--	--	No	No	No
Del.	No retail sales tax but .2% on manufacturer's gross receipts					
Fla.	4.0	--	--	No	No	No
Ga.	3.0	--	--	No	Yes	Yes
Idaho	3.0	--	--	No	Yes	No
Ill.	4.0	1.0	--	No	Yes	Yes
Ind.	2.0	--	0.5	Yes	Yes	No
Iowa	3.0	--	--	No	Yes	Yes
Kans.	3.0	1.0	--	No	Yes	Yes
Ky.	5.0	--	--	No	Yes	No
La.	3.0	5.0	--	No	Yes (2%)	Yes (2%)
Me.	5.0	--	--	No	No	No
Md.	4.0	--	--	No	No	No
Mass.	3.0	--	--	Yes	No	No
Mich.	4.0	--	--	No	Yes	Yes
Minn.	4.0	1.0	--	No	No	No
Miss.	5.0	--	0.125	No	Yes	Yes
Mo.	3.0	1.0	--	No	Yes	Yes
Mont.	No state or local sales tax					
Neb.	2.5	1.0	--	Yes	Yes	No
Nev.	3.0	0.5	--	No	Yes	No
N. H.	No state or local sales tax					
N. J.	5.0	--	--	No	No	No
N. M.	4.0	0.5	--	No	Yes	Yes
N. Y.	4.0	3.0	--	No	No	No
N. C.	3.0	1.0	--	No	Yes	No
N. D.	4.0	--	--	No	Yes	No
Ohio	4.0	0.5	--	No	No	No
Okla.	2.0	1.0	--	No	Yes	Yes
Ore.	No state or local sales tax					
Pa.	6.0	--	--	No	No	No
R. I.	5.0	--	--	No	No	No
S. C.	4.0	--	--	No	Yes	Yes
S. D.	4.0	1.0	--	No	Yes	Yes
Tenn.	3.5	1.5	--	No	Yes	Yes
Texas	4.0	1.0	--	No	No	No
Utah	4.0	0.5	--	No	Yes	Yes
Vt.	3.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	4.5	0.925	0.44	No	Yes	Yes
W. Va.	3.0	--	0.88	No	Yes	No
Wisc.	4.0	0.5	--	No	No	No
Wyo.	3.0	--	--	No	Yes	Yes
D. C.	--	4.0	--	Yes	Yes (2%)	No

- a. Generally on tangible personalty only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
- b. Hawaii levies the tax on wholesaling, producing and manufacturing; Indiana on wholesaling and producing; Mississippi on wholesaling; Washington on wholesaling and manufacturing; and West Virginia on manufacturing.
- c. Food for home consumption; restaurant meals are generally taxable.
- d. Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses, and artificial limbs.
- SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 14
STATE FUEL, TOBACCO AND LIQUOR TAXES
Tax Rates of January 1, 1972

State	Motor Fuel Tax ^a		Tobacco Taxes		
	State	Local	Cigarettes (¢ Per Pack)	Other Products	Liquor ^d (Per Gal.)
HAWAII	5.0	5.0	40% Whise. ^c	40% Whise.	20% Whise.
Alabama	7.0 ^b	2.0	12.0	Yes	35% Retail e
Alaska	8.0		8.0	No	\$4.00
Arizona	7.0		10.0	Yes	2.00
Arkansas	7.5 ^b		17.75	15% Whise.	2.50
California	7.0		10.0	No	2.00
Colorado	7.0		5.0	No	1.80
Connecticut	10.0		21.0	No	2.50
Delaware	8.0		14.0	30% Whise.	2.25
Florida	8.0		17.0	No	3.75
Georgia	7.5		12.0	Yes	3.75
Idaho	7.0		7.0	No	10% Retail e
Illinois	7.5		12.0	No	2.00
Indiana	8.0		6.0	No	2.08
Iowa	7.0 ^b		13.0	10% Whise.	15% Whise. e
Kansas	7.0 ^b		11.0	No	\$1.50+4% Retail
Kentucky	7.0		3.0	No	1.92
Louisiana	8.0		11.0	Yes	2.50
Maine	9.0		14.0	No	(e)
Maryland	7.0		6.0	No	1.50
Massachusetts	7.5		16.0	No	2.95
Michigan	7.0		11.0	No	8% Retail e
Minnesota	7.0		18.0	20% Whise.	4.53
Mississippi	8.0 ^b	3.0	9.0	Yes	2.50 ^e
Missouri	5.0		9.0	No	2.00
Montana	7.0 ^b		12.0	12.5% Whise.	20% Retail e
Nebraska	8.5		13.0	No	1.60
Nevada	6.0	2.0	10.0	No	1.90
New Hampshire	9.0		42% Retail ^c	42% Retail	(e)
New Jersey	7.0		14.0	No	2.30
New Mexico	7.0		12.0	No	1.50
New York	7.0 ^b	1.0 ^f	12.0	No	2.25
North Carolina	9.0		2.0	No	\$1.92+12% Retail
North Dakota	7.0		11.0	11% Whise.	2.50
Ohio	7.0		15.0	No	(e)
Oklahoma	6.58 ^b		13.0	Yes	4.00
Oregon	7.0		4.0	No	(e)
Pennsylvania	8.0		18.0	No	18% Retail e
Rhode Island	8.0		13.0	25% Whise.	2.50
South Carolina	7.0		6.0	Yes	2.72
South Dakota	7.0		12.0	No	3.00
Tennessee	7.0 ^b		13.0	Yes	4.00
Texas	5.0 ^b		18.5	Yes	2.00
Utah	7.0		8.0	25% Retail	8% Retail e
Vermont	9.0 ^b		12.0	20% Whise.	5.60 ^e
Virginia	7.0		2.5	No	14% Retail e
Washington	9.0		16.0	45% Whise.	(e)
West Virginia	8.5		12.0	No	(e)
Wisconsin	7.0		16.0	No	2.60
Wyoming	7.0		8.0	No	0.80 ^e
Dist. Columbia	--	7.0	4.0	No	2.00

a. Gasoline for use on public highways.

b. Rate for diesel for use on public highways differs in: Texas and Oklahoma, 6.5¢; Alabama, Kansas, Iowa, and Tennessee, 8¢; Arkansas, 8.5¢; Montana and New York, 9¢; Mississippi, 10¢; and tax exempt in Vermont.

c. Tax is approximately 9¢ per pack in Hawaii and 10.5¢ per pack in New Hampshire.

d. Rates apply only to distilled spirits not in excess of 100 proof.

e. Monopoly states. Revenues received through markup plus taxes except markup only in New Hampshire and Oregon.

f. On leaded gas in New York City.

SOURCE: State Tax Guide, All States Unit, and "State Tax Review," Vol. 32, No. 36-51, Commerce Clearing House, Inc.

TABLE 15
STATE PERSONAL INCOME TAX DATA
At January 1, 1972

State	Federal Inc. Tax Deduct. ^a	Tax Rate				Steps In Range	Personal Exemption or Credit ^b	
		Min.	On First	Max.	Over		Single ^c	Dependent
HAWAII	No	2.25%	\$ 500	11.0%	\$ 30,000	11	\$ 700 ^c	\$ 700
Ala.	Yes	1.5	1,000	5.0	5,000	4	1,500	300
Alaska	No	16% of federal liability under rates of 12/31/63						
Ariz.	Yes	2.0	1,000	8.0	6,000	7	1,000	600
Ark.	No	1.0	2,999	7.0	25,000	6	17.5 ^b	6.0 ^b
Calif.	No	1.0	2,000	10.0	14,000	10	25.0 ^b	8.0 ^b
Colo. ^d	Yes	3.0	1,000	8.0	10,000	11	750 ^c	750
Conn.	No state income tax							
Del.	Yes	1.5	1,000	18.0	100,000	15	600	600
Fla.	No state income tax							
Ga.	No	1.0	1,000	6.0	10,000	6	1,500 ^c	700
Idaho	Yes	2.5	1,000	9.0	5,000	6	750	750
Ill.	No	2.5% Flat Rate					1,000	1,000
Ind.	No	2.0% Flat Rate					1,000 ^c	500
Iowa	Yes	0.75	1,000	7.0	9,000	7	15 ^b	10 ^b
Kans.	Yes	2.0	2,000	6.5	7,000	5	600 ^c	600
Ky.	Yes	2.0	3,000	6.0	8,000	5	20 ^b	20 ^b
La.	No	2.0	10,000	6.0	50,000	3	2,500 ^e	400 ^e
Me.	No	1.0	2,000	6.0	50,000	6	1,000	1,000
Md.	No	2.0	1,000	5.0	3,000	4	800	800
Mass. ^d	No	5% of earned income and annuities					2,000 ^{c,f}	600
Mich.	No	3.9% Flat Rate					1,200 ^c	1,200
Minn.	Yes	1.6	500	15.0	20,000	11	21 ^{b,c}	21 ^b
Miss.	No	3.0	5,000	4.0	5,000	2	4,000 ^f	--
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200	400
Mont. ^d	Yes	2.0	1,000	11.0	35,000	10	600	600
Neb.	No	13% of adjusted federal liability					(c)	(c)
Nev.	No state income tax							
N. H.	No	4.25% of interest and dividends income in excess of \$600						
N. J.	No	2.0	1,000	14.0	23,000	13	650+12.5 ^c	650
N. M.	No	1.0	500	9.0	100,000	16	750	750
N. Y.	No	2.0	1,000	15.0	25,000	14	650+12.5 ^c	650
N. C.	No	3.0	2,000	7.0	10,000	5	1,000	600
N. D.	Yes	1.0	3,000	11.0	15,000	7	750 ^f	750
Ohio	No	0.5	5,000	3.5	40,000	6	500	500
Okla.	No	0.5	1,000	6.0	7,500	7	750	750
Ore.	Yes	4.0	500	10.0	5,000	7	750	750
Pa.	No	2.3% Flat Rate						
R. I.	No	15% of modified federal liability						
S. C.	Yes	2.0	2,000	7.0	10,000	6	800	800
S. D.	No state income tax							
Tenn.	No	6% of dividends and interest income						
Texas	No state income tax							
Utah	Yes	2.0	1,000	6.5	5,000	6	600	600
Vt. ^d	No	25% of federal liability					(c)	(c)
Va.	No	2.0	3,000	5.0	5,000	3	600	600
Wash.	No state income tax							
W. Va.	No	2.1	2,000	9.6	200,000	24	600	600
Wisc.	No	3.1	1,000	11.4	14,000	15	15 ^{b,c}	15 ^b
Wyo.	No state income tax							
D. C.	No	2.0	1,000	10.0	25,000	9	1,000 ^c	500

- a. Generally limited to consideration of federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- b. States granting tax credits in lieu of personal exemptions.
- c. States granting credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales tax and property tax.
- d. Additional rates: Surtaxes - Colorado, 2% on interest and dividends over \$5,000; Montana, 40% of liability; Vermont, 15% of liability; and New York, 2.5% of liability. Massachusetts 9% on interest, dividends and capital gains.
- e. These exemptions must be applied to the first \$10,000 of income.
- f. No double exemptions for joint returns.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 16
STATE CORPORATION NET INCOME TAX
Rates and Estimated Burden on Selected Incomes
January 1, 1972

State	State/Federal Tax Corporation Deductible	Tax Rate	Net Operating Loss ^b	Estimated State Income Tax on Net Taxable Income ^c of		
				\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	--	197	1,665	13,653
Alaska	No/No	18.0% of federal tax using 12/31/63 rates	CF-5, CB-3	270	3,690	45,810
Ariz.	Yes/Yes	2.0% to \$1,000 8.0% over \$6,000	CB-1	130	2,295	20,497
Ark.	No/No	1.0% to \$3,000 6.0% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	7.6%	--	380	3,800	38,000
Colo.	No/No	5.0%	CF-5, CB-3	250	2,500	25,000
Conn.	Yes/No	8.0%	--	370	3,704	37,037
Del.	No/No	6.0%+20% of tax due	CF-5, CB-3	360	3,600	36,000
Fla.	No/No	5.0% over \$5,000	CF-5	25	2,500	25,000
Ga.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Idaho	No/No	6.0%+\$10	CF-5, CB-3	310	3,010	30,010
Ill.	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Ind.	No/No	2.0%	CF-5, CB-3	100	1,000	10,000
Iowa	No/Yes ^a	6.0% to \$25,000 10.0% over \$100,000	CF-5, CB-3	269	2,855	36,706
Kans.	No/Yes	4.5% to \$25,000 6.75% over \$25,000	CF-5, CB-3	177	1,686	18,010
Ky.	No/Yes ^a	5.0% to \$25,000 7.0% over \$25,000	CF-1 for new business	197	1,837	18,786
La.	No/No	4.0%	--	200	2,000	20,000
Me.	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Md.	No/No	7.0%	--	350	3,500	35,000
Mass.	No/No	7.5%+14% of tax due	--	428	4,275	42,750
Mich.	No/No	7.8%	CF-5, CB-3	390	3,900	39,000
Minn.	No/No	12.0%	CF-5, CB-3	600	6,000	60,000
Miss.	No/No	3.0% to \$5,000 4.0% over \$5,000	CF-5	150	1,950	19,150
Mo.	No/Yes	5.0%	--	197	1,665	13,653
Mont.	No/No	6.75%	CF-5, CB-3	338	3,375	33,750
Neb.	Yes/No	2.0%	CF-5, CB-3	98	980	9,800
Nev.	Yes/No	No state corporation income tax				
N. H.	No/No	7.0%	--	327	3,271	32,710
N. J.	No/No	4.25%	--	213	2,125	21,250
N. M.	Yes/No	5.0%	CF-5, CB-3	238	2,381	23,809
N. Y.	No/No	9.0%	CF-5, CB-3	450	4,500	45,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	3.0% to \$3,000 6.0% over \$15,000	CF-5, CB-3	126	1,690	15,730
Ohio	Yes/No	4.0% to \$25,000 8.0% over \$25,000	CF-5, CB-3	192	2,778	36,111
Okl.	Yes/No	4.0%	CF-5, CB-3	192	1,923	19,231
Ore.	No/No	6.0%	CF-5	300	3,000	30,000
Pa.	No/No	12.0%	--	600	6,000	60,000
R. I.	No/No	8.0%	--	400	4,000	40,000
S. C.	No/No	6.0%	CF-3 for new business	300	3,000	30,000
S. D.	No/No	No state corporation income tax				
Tenn.	No/No	6.0%	CF-2	300	3,000	30,000
Texas	No/No	No state corporation income tax				
Utah	No/Yes ^a	6.0%	--	237	2,008	16,464
Vt.	Yes/No	6.0%	CF-5, CB-3	283	2,830	28,301
Va.	No/No	5.0%	CF-3 for manu- facturers	250	2,500	25,000
Wash.	No/No	No state corporation income tax				
W. Va.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Wisc.	Yes/Yes	2.3% to \$1,000 7.9% over \$6,000	CF-5	150	3,091	32,743
Wyo.	No/No	No state corporation income tax				
D. C.	No/No	7.0%	--	350	3,500	35,000

NOTE: Taxes for incomes above \$500,000 are obtained for all cases to a good approximation by linear extrapolation.

a. Deduction limited to federal tax on income taxed by the state, except in Utah. Further limited in Wisconsin to 10% of net income; in Iowa to 50% of federal taxes paid; and in Kentucky to federal taxes payable on tax rate in effect on 12/31/67.

b. Number of years carryforward and/or carryback of net operating loss. Certain states also grant new businesses further relief.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed federal or state corporate income.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 17
REAL PROPERTY VALUATIONS IN HAWAII
 Fiscal 1972—By Counties^a
 (Dollars in Thousands)

Type of Property	Honolulu	MauI	Hawaii	Kauai	Total	Percent
Homes: ^b Fee	\$1,367,650	\$119,970	\$147,069	\$ 74,089	\$1,708,778	19.95
Leasehold	743,301	2,410	5,242	922	751,875	8.78
Government: Federal	718,117	1,642	6,478	3,602	729,839	8.52
State	739,598	28,697	109,215	19,566	897,076	10.47
Counties	257,586	16,815	9,289	6,952	290,642	3.39
Public Utilities ^c	56,566	3,089	3,963	849	64,467	0.75
Miscellaneous Exempt ^d	316,735	22,399	21,556	8,347	369,037	4.31
All Others	2,808,191	302,927	458,214	183,142	3,752,474	43.82
Total Gross Valuations	\$7,007,744	\$497,949	\$761,026	\$297,469	\$8,564,188	100.00
Exempt Properties						
Government	\$1,715,301	\$ 47,154	\$124,982	\$ 30,120	\$1,917,557	22.39
Public Utilities ^c	56,566	3,089	3,963	849	64,467	0.75
Homes: ^b Fee	504,186	65,546	81,469	34,696	685,897	8.01
Leasehold	202,367	1,104	2,212	617	206,300	2.41
Others ^d	316,735	22,399	21,556	8,347	369,037	4.31
Sub-Total Exemptions	\$2,795,155	\$139,293	\$234,182	\$ 74,628	\$3,243,258	37.87
Taxable Values	\$4,212,589	\$358,656	\$526,844	\$222,841	\$5,320,930	62.13
Less 50% of Appeals	29,965	6,163	1,334	4,896	42,358	0.49
Net Taxable Values	\$4,182,624	\$352,492	\$525,510	\$217,945	\$5,278,571	61.64

- a. Gross valuations assessed at approximately 70% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homes. Exemption value (up to \$8,000) includes land and buildings on fee simple property, and buildings only on leased property. Multiple exemptions for aged.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission
- SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 18
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties^a
(In Thousands)

Fiscal Year		Honolulu ^c	MauI County	Hawaii County ^c	Kauai County	All Counties ^c
1972 ^c		\$(4,182,624)	\$(352,492)	\$(525,510)	\$(217,945)	\$(5,278,571)
Improved Residential	- Land	1,161,034	66,980	76,529	52,241	1,356,784
	- Bldg.	619,505	36,670	34,398	19,885	710,458
Unimproved Residential	- Land	70,701	21,751	28,793	16,070	137,315
	- Bldg.	3,079	5	3,301	1,844	8,229
Hotel-Apartment	- Land	356,595	51,199	42,939	32,362	483,095
	- Bldg.	687,065	46,214	53,438	22,221	808,938
Commercial	- Land	319,694	14,803	26,487	9,507	370,491
	- Bldg.	401,215	12,593	28,429	10,114	452,351
Industrial	- Land	288,016	13,746	12,756	3,536	318,054
	- Bldg.	178,325	15,690	17,129	6,713	217,857
Agricultural	- Land	72,822	59,210	163,846	31,747	327,625
	- Bldg.	14,372	10,625	17,968	4,596	47,561
Conservation	- Land	8,649	2,492	18,015	6,562	35,718
	- Bldg.	1,553	513	1,480	546	4,092
1971 ^c		3,716,169	310,100	427,152	173,626	4,627,047
1970 ^c		3,410,696	224,401	293,135	133,828	4,062,060
1969 ^c		3,084,394	199,441	253,315	102,066	3,639,215
Calendar Year ^b	1967 ^c	2,884,243	198,425	234,874	98,653	3,416,194
	1966 ^c	2,601,523	175,254	206,693	85,596	3,069,065
	1965 ^c	2,343,366	151,585	174,697	79,514	2,749,162
	1964	2,166,552	141,583	162,905	73,512	2,544,552
	1963	1,948,146	115,444	140,796	66,517	2,270,903
	1962	1,840,902	109,805	130,910	64,855	2,146,472

NOTE: Detail may not add to totals due to rounding.

a. Net assessed valuations for tax rate purposes. Valuations approximately 70% of market value.

b. Fiscal 1969 base also used for January 1, 1968-June 30, 1968 period.

c. Excludes federal leased property assessable to lessee, but not includable for tax rate purposes as follows: Honolulu \$2,290,055 in 1972, \$2,245,932 in 1971, \$2,309,290 in 1970, \$2,519,767 in 1969, \$2,200,099 in 1967, \$2,126,135 in 1966, and \$2,046,924 in 1965; Hawaii \$179,525 in 1972, \$167,658 in 1971, \$156,807 in 1970, \$152,203 in 1969, \$152,034 in 1967, \$143,508 in 1966, and \$135,536 in 1965.

SOURCE: Compiled by the Tax Foundation of Hawaii from records of the Real Property Technical Office, Department of Taxation, State of Hawaii.

TABLE 19
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties

Fiscal Year ^a	Honolulu ^b	Maui	Hawaii	Kauai	All Counties ^c
1972 ^d	\$180,336,278	\$15,287,267	\$19,405,704	\$13,269,133	\$198,298,382
Impr. Res.	34,204,135	1,554,765	1,985,575	1,081,890	38,826,365
Unimpr. Res.	1,417,233	326,325	574,630	268,781	2,586,969
Hotel-Apart.	20,042,061	1,461,165	1,724,285	818,677	24,046,188
Commercial	13,845,594	410,900	982,692	294,282	15,533,468
Industrial	8,956,278	441,512	535,073	153,738	10,086,601
Agricultural	1,674,997	1,047,525	3,254,471	545,145	6,522,138
Conservation	195,980	45,075	348,978	106,620	696,653
1971	73,010,061	4,608,901	7,665,408	2,606,062	87,890,432
1970	64,690,941	3,430,580	5,545,834	2,169,411	75,836,766
1969	60,375,044	3,431,929	4,793,775	1,693,823	70,294,571
Calendar Year^a					
1967	55,393,199	2,936,587	4,243,799	1,632,193	64,205,778
1966	49,824,636	2,635,836	3,439,502	1,423,384	57,323,358
1965	41,772,069	2,276,569	2,895,385	1,307,188	48,251,211
1964	31,805,083	1,987,289	2,567,845	1,153,561	37,513,778
1963	28,517,185	1,611,982	2,056,741	1,030,235	33,216,143
1962	25,538,643	1,498,256	1,941,959	1,003,961	29,982,819

- a. Collections for Jan. 1, 1968-June 30, 1968 period were as follows: Honolulu, \$27,715,612; Maui, \$1,047,596; Hawaii, \$1,762,694; Kauai, \$829,582; and all counties, \$31,355,484.
- b. Includes amounts for Honolulu Redevelopment Agency through 1966.
- c. Reduced by \$133,955 (1962); \$169,228 (1963); \$198,722 (1964); \$592,744 (1965); \$275,462 (1966); \$215,507 (1967); and \$333 (1969) for various natural disaster claims.
- d. Estimated 1972 "taxes to be raised" - computed by applying the rates in Table 20 to the valuation in Table 18. All other years are actual amounts collected.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

TABLE 20
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties
(Rates Per \$1,000 Taxable Values)

Fiscal Year	Honolulu	Maui	Hawaii	Kauai	Average ^a
1972 Average Rate ^b	\$19.21	\$15.00	\$17.90	\$15.00	\$18.62
Improved Residential	19.21	15.00	17.90	15.00	18.78
Unimproved Residential:					
Land	19.37	15.00	18.28	15.32	17.98
Bldg.	15.51	12.00	14.63	12.25	14.42
Hotel-Apartment					
Land	22.12	16.57	20.12	16.33	20.97
Bldg.	17.69	13.26	16.10	13.06	17.20
Commercial					
Land	21.61	16.52	19.96	16.72	21.16
Bldg.	17.29	13.21	15.97	13.38	17.01
Industrial					
Land	20.80	16.79	20.22	17.26	20.56
Bldg.	16.63	13.43	16.18	13.81	16.28
Agricultural	19.21	15.00	17.90	15.00	17.38
Conservation	19.21	15.00	17.90	15.00	17.50
1971 Average Rate ^b	19.21	15.00	17.90	15.00	18.65
1970 " "	19.21	15.00	17.90	16.50	18.79
1969 " "	19.21	15.00	17.89	16.50	18.81
1968 ^c " "	9.61	7.50	9.09	8.25	9.42
Calendar Year					
1967 Average Rate ^b	19.21	15.00	17.90	16.50	18.80
1966 " "	19.21	15.00	17.90	16.50	18.80
1965 " "	17.71	15.00	17.90	16.50	17.53
1964 Rate	14.66	14.00	17.90	15.50	14.74
1963 " "	14.66	14.00	16.10	15.50	14.63
1962 " "	13.89	13.61	16.10	15.50	14.06

NOTE: Includes additional rates for Honolulu Redevelopment Agency through 1966.

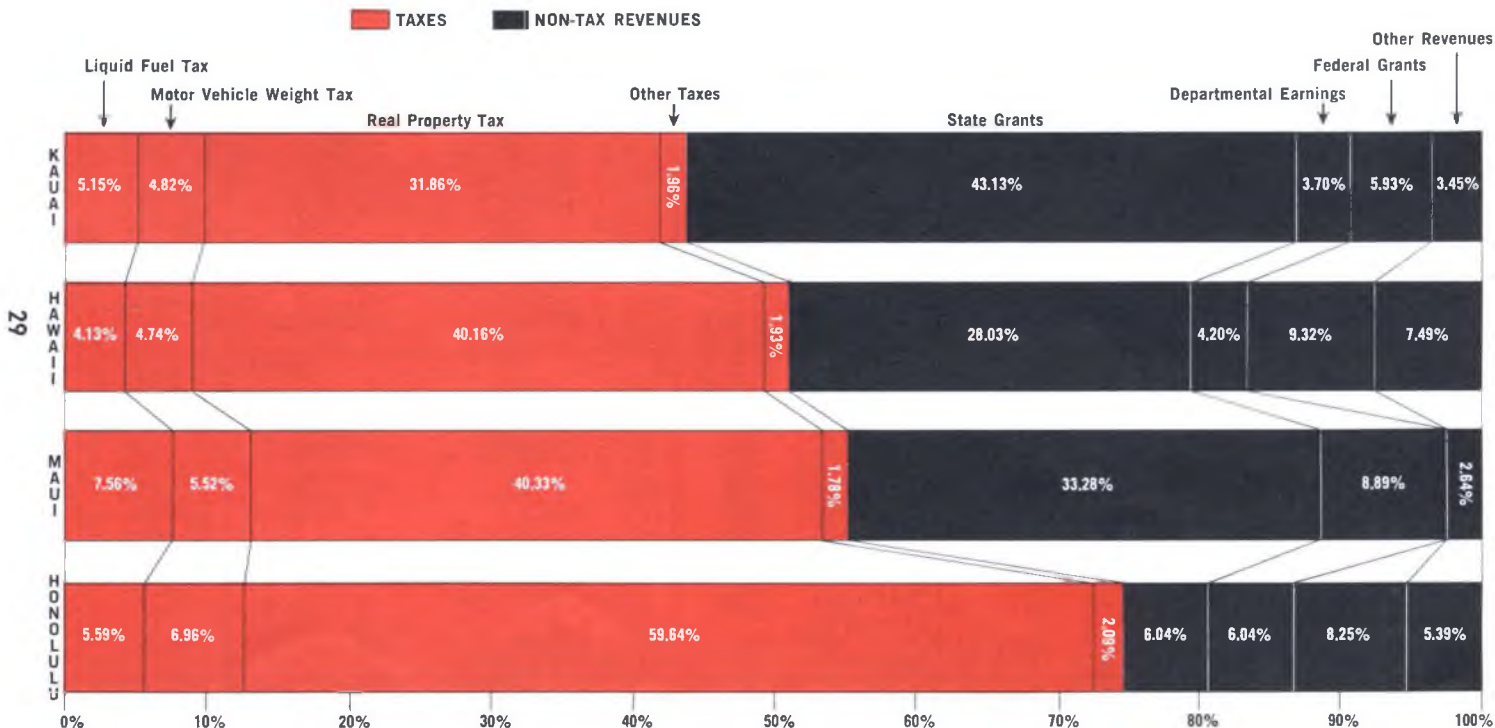
a. State average rates, 1962-1964 computed by dividing total property taxes collected by total taxable values; 1965-1972 computed by dividing total "taxes to be raised" by total taxable values.

b. County average rates, 1965-1971 computed by dividing total county property "taxes to be raised" by total county taxable values.

c. Rates are for Jan. 1, 1968-June 30, 1968 transitional period.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

CHART 7
SOURCES OF COUNTY GOVERNMENT REVENUE
 Percentage Distribution — By Counties
 Fiscal Year 1971



SOURCE: Tables 21-24 inclusive.

TABLE 21
OPERATING REVENUES^a—CITY AND COUNTY OF HONOLULU
Selected Years

Source of Revenues	Fiscal Years				Calendar
	1971	1970	1969	1966	1960
Taxes					
Real Property	\$ 73,010,061	\$ 64,690,941	\$60,375,044	\$50,355,931	\$17,815,405 ^d
General Excise ^b	--	--	--	--	9,782,342
Liquid Fuel	6,848,649	6,505,406	6,042,368	4,903,437	3,846,945
Utility Franchise	1,802,528	1,654,941	1,521,113	1,228,915	784,109
Motor Vehicle Weight	8,516,310	8,235,876	7,490,366	4,583,179	3,453,375
Sub-Total Taxes	\$ 90,177,548	\$ 81,087,164	\$75,428,891	\$61,071,462	\$35,682,176
Liquor Licenses & Fees	\$ 757,191	\$ 675,999	\$ 639,593	\$ 398,190	\$ 322,725
Parking Meter Fees	1,654,126	1,566,938	936,803	765,577	520,119
Other Licenses, Permits	2,452,799	2,297,824	3,029,389	1,395,915	1,009,725
Fines, Forfeits, etc.	52,212	36,745	27,533	71,232	884,691
Departmental Earnings ^c	7,390,878	6,688,467	5,936,354	3,588,536	1,611,845
State Grants					
Indigent	--	--	--	--	911,513
Pensioners	442,994	416,340	343,752	331,070	271,410
Salary Adjustment	--	3,461,319	404,336	1,688,550	1,590,543
Act 155b	5,372,528	4,145,714	3,481,891	1,489,465	--
Others	1,581,080	351,480	368,148	1,848,946	189,632
Sub-Total State Grants	\$ 7,396,603	\$ 8,374,852	\$ 4,598,127	\$ 5,358,031	\$ 2,963,098
Federal Grants	\$ 10,094,748	\$ 6,632,606	\$ 2,535,270	\$ 3,802,806	\$ 4,468,348
Hawaii Housing Authority	194,632	175,535	162,486	105,494	75,722
Land Sales	567,400	2,264,537	3,473,980	485,882	174,682
Miscellaneous	1,685,881	2,080,286	1,513,493	699,843	243,106
Total	\$122,424,017	\$111,870,955	\$98,281,919	\$77,742,968	\$47,956,237

NOTE: Detail may not add to totals due to rounding.

a. Includes Operating, Off-Street Parking, Economic Opportunity, Federal Grants, Special Projects and Honolulu Redevelopment Agency Funds.

b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.

c. Includes rental and interest incomes.

d. Includes Urban Redevelopment levy.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 22
OPERATING REVENUES^a—COUNTY OF MAUI
Selected Years

Source of Revenues	Fiscal Years			Calendar Years	
	1971	1970	1969	1965	1960
Taxes					
Real Property	\$ 4,608,901	\$ 3,436,654	\$3,431,929	\$2,276,569	\$1,410,000
General Excise ^b	--	--	--	1,509,841	2,704,327
Liquid Fuel	864,439	803,527	747,426	634,674	538,266
Utility Franchise	78,372	70,343	65,937	51,527	38,751
Motor Vehicle Weight	631,134	609,686	579,973	484,197	395,398
Sub-Total Taxes	\$ 6,182,846	\$ 4,920,210	\$4,825,265	\$4,956,808	\$5,086,742
Liquor Licenses & Fees	\$ 124,555	\$ 112,397	\$ 112,728	\$ 63,947	\$ 49,443
Other Licenses & Permits	259,781	233,005	213,183	125,711	87,136
Fines, Forfeits & Penalties	329	835	621	13,179	21,239
Departmental Earnings ^c	1,015,637	780,399	580,607	1,757,191	933,241
State Grants					
Indigent	--	--	--	--	83,390
TB Hospitals	--	--	--	697,893	660,906
Pensioners	190,314	201,704	166,884	178,751	175,414
Salary Adjustment	176,807	354,882	55,173	32,056	267,499
Act 155b	3,060,506	2,923,958	2,860,008	1,216,709	--
Others	375,994	579,912	687,785	737,677	67,844
Sub-Total State Grants	\$ 3,803,621	\$ 4,060,456	\$3,769,850	\$2,863,086	\$1,255,053
Federal Grants	\$ --	\$ --	\$ --	\$ 1,525	\$ --
Hawaii Housing Authority	6,837	--	--	--	--
Land Sales	--	--	--	--	8,534
Miscellaneous	35,447	18,395	39,509	69,937	33,002
Total	\$11,429,052	\$10,125,698	\$9,541,763	\$9,851,384	\$7,474,390

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving, and certain Trust funds, Water Supply Revenues and from 1967, revenues of functions transferred to the state by Act 97, SLH 1965.

b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.

c. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: Auditor's Annual Reports through 1968; and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 23
OPERATING REVENUES^a—COUNTY OF HAWAII
Selected Years

Source of Revenues	Fiscal Years			Calendar Years	
	1971	1970	1969	1965	1960
Taxes					
Real Property	\$ 7,665,408	\$ 5,545,834	\$ 4,793,774	\$ 2,895,382	\$ 1,838,194
General Excise ^b	--	--	--	1,970,055	3,645,910
Liquid Fuel	787,517	719,033	635,459	516,845	429,123
Utility Franchise	205,449	173,945	159,963	118,090	88,686
Motor Vehicle Weight	903,993	841,846	749,499	640,730	593,407
Sub-Total Taxes	\$ 9,562,367	\$ 7,280,659	\$ 6,338,695	\$ 6,141,102	\$ 6,554,320
Liquor Licenses & Fees	\$ 163,603	\$ 124,268	\$ 103,839	\$ 74,709	\$ 57,016
Parking Meter Fees	43,949	48,714	48,041	43,353	33,974
Other Licenses & Permits	367,318	345,003	370,545	162,169	110,745
Fines, Forfeits & Penalties	2,728	280	508	31,632	38,983
Departmental Earnings ^c	800,784	550,323	571,207	2,666,785	1,365,892
State Grants					
Indigent	--	--	--	--	141,336
TB Hospitals	--	--	--	948,869	593,028
Pensioners	254,935	263,647	199,960	169,450	176,095
Salary Adjustments	173,466	497,993	61,513	43,103	464,149
Capital Improvements	--	--	349,345	2,042,000	--
Act 155 ^b	4,770,583	4,178,922	3,766,892	1,698,181	--
Others	151,891	87,579	42,871	188,280	1,017,050
Sub-Total State Grants	\$ 5,350,876	\$ 5,028,142	\$ 4,420,581	\$ 5,089,883	\$ 2,391,658
Federal Grants	\$ 1,778,359	\$ 285,613	\$ 332,725	\$ 1,227,476	--
Hawaii Housing Authority	14,681	14,733	13,929	9,863	2,574
Land Sales	543,283	1,636,020	1,297,095	977,254	--
Miscellaneous	458,624	144,000	173,762	60,474	32,670
Total	\$19,086,573	\$15,457,754	\$13,630,929	\$16,484,700	\$10,587,832

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving, certain Trust Funds and Water Supply Revenues. After 1966, Hilo Hospital and Act 97 special funds also excluded.

b. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.

c. Includes rentals, interest, garbage collection charges, etc.

SOURCE: Auditor's Annual Reports through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 24
OPERATING REVENUES^a—COUNTY OF KAUAI
Selected Years

Source of Revenues	Fiscal Years			Calendar Years	
	1971	1970	1969	1965	1960
Taxes					
Real Property	\$2,644,719	\$2,173,353	\$1,743,181	\$1,304,360	\$ 954,061
General Excise ^b	--	--	--	1,007,227	1,756,350
Liquid Fuel	427,101	418,713	385,718	334,502	284,600
Utility Franchise	99,361	78,811	69,367	41,552	29,445
Motor Vehicle Weight	399,755	383,088	352,890	326,062	292,343
Sub-Total Taxes	\$3,570,936	\$3,053,965	\$2,551,156	\$3,013,703	\$3,316,799
Liquor Licenses & Fees	\$ 63,358	\$ 58,569	\$ 51,770	\$ 37,485	\$ 27,345
Other Licenses & Permits	90,243	85,179	106,668	60,358	44,398
Fines, Forfeits & Penalties	395	238	811	4,458	6,046
Departmental Earnings ^c	306,971	246,609	256,666	213,497	53,301
State Grants					
Indigent	--	--	--	--	67,260
TB Hospitals	--	--	--	616,897	491,358
Pensioners	(d)	78,222	76,895	78,853	96,928
Salary Adjustment	(d)	294,178	40,941	16,029	192,532
Act 155 ^b	3,140,948	2,358,350	2,333,437	1,021,941	--
Others	(d)	96,253	291,242	223,891	97,432
Sub-Total State Grants	\$3,579,629	\$2,827,003	\$2,742,515	\$1,957,611	\$ 945,510
Federal Grants	\$ 492,029	\$ 486,549	\$ 161,108	\$ 15,590	\$ 14,226
Miscellaneous	196,922	235,274	350,272	30,272	28,402
Total	\$8,300,483	\$6,993,386	\$6,220,966	\$5,332,974	\$4,436,027

NOTE: 1971 data preliminary. July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving and certain Trust Funds, Water Supply Revenues; and from 1967, revenues of functions transferred to the State by Act 97, SLH 1965.

b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature.

c. Includes rentals, interest, garbage collection charges, and other earnings.

d. Breakdown not available but included in "Sub-Total State Grants."

SOURCE: County Auditor's Annual Reports through 1968; and 1969 and 1970 Finance Director's Annual Reports, County of Kauai, State of Hawaii.

TABLE 25
TAXES LEVIED IN HAWAII
As of January 1, 1972

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION ^a	REPORTS DUE & % OF TOTAL COLLECTIONS ^b
<p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,000, 11%. Capital gains taxed at maximum 4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$700 per personal exemption (double exemption for those over 65); blind, deaf, or disabled persons, \$5,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p> <p>Individual income tax credits based on two types of income ("modified adjusted gross" and "adjusted gross") are granted, with income maximums ranging from \$6,999 to \$14,999. Variable sales and education credits range from \$50 to \$1; drug-medical and renter credits for incomes up to \$13,999 and \$14,999 respectively range from 4% to 1% of drug-medical expense and 2% to 1% for rent. Sellers of glue, paints and solvents granted 4% credit of sales price if products have been treated to deter abuse by inhalation.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January.</p> <p>24.84%</p>
<p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p>	<p>20th day of 4th month after end of income year. Income estimates due 20th of September and January.</p> <p>2.66</p>
<p>INHERITANCE AND ESTATE TAXES (Chapter 236) - On shares of net estate having situs in Hawaii. Bequests to (a) spouse, exemption \$20,000, rates graduated from 2% on first remaining \$15,000 to 6% on remaining amounts over \$250,000; (b) parent, child, grandchild or adopted child, exemption \$5,000, rates graduated from 1.5% on first \$15,000 to 7.5% over \$250,000; (c) all others, exemption \$500, rates graduated from 3.5% on first \$4,500 to 9% over \$100,000. Estate tax incorporating the maximum credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p>	<p>Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death.</p> <p>0.92</p>
<p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind persons; 2% on insurance solicitors; 4% on retail sales of goods, services, and other activities.^c <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by April 20 following the tax year.</p> <p>25.41</p>
<p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month.</p> <p>1.40</p>
<p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income. (No exemption for property tax.) <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th.</p> <p>2.82</p>
<p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	<p>One month after end of calendar year.</p> <p>2.45</p>
<p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	<p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months.</p> <p>2.48</p>
<p>FUEL TAX (Chapter 243) - On distributors at 8¢ per gallon in Hawaii County to 10¢ in Maui for highway use (includes 5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to state general fund; county fuel to county highway fund; and balance to state highway fund.</p>	<p>Monthly on or before end of following month.</p> <p>5.64</p>
<p>LIQUOR TAX (Chapter 244) - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p>1.73</p>
<p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p>1.33</p>
<p>PROPERTY TAX (Chapter 246) - On real property, land and improvements. Assessments are at 70% of "fair market value". A maximum \$8,000 home exemption is granted (maximum of \$16,000 for persons over 60 and \$20,000 for those over 70). Higher rates levied on land than on buildings for property classed unimproved residential, hotel-apartment, industrial and commercial; single rate levied on property classed improved residential, agricultural and conservation. Average 1972 rates per \$1,000 net assessed value are: Oahu \$19.21; Kauai \$15.00; Hawaii \$17.90; Maui \$15.00. Personal property is not taxed. <u>Distribution:</u> Respective county general funds.</p>	<p>Assessment notices to taxpayer by Aug. 31. Appeals not later than Sept. 25. Net assessable set on or before Oct. 5. Tax rates set by Oct. 26. Payments may be made semi-annually.</p> <p>18.18</p>
<p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction.</p> <p>0.10</p>
<p>MOTOR VEHICLE WEIGHT TAX (Chapter 249) - On weight as follows: Oahu, commercial vehicle, 1.5¢ per pound; passenger vehicle, .75¢ per pound. Minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii, Maui and Kauai counties, commercial 1¢ per pound; passenger .5¢ per pound; and a \$6 minimum on motor vehicles. Tax prorated over the year. <u>Distribution:</u> County highway funds.</p>	<p>On or before April 1st.</p> <p>2.16</p>
<p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.755% for domestic and 2.925% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.6325% for domestic and 3.8025% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	<p>On or before March 15 with the Insurance Commissioner.</p> <p>1.51</p>
<p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>	<p>1.18</p>

- a. Legal reference is to Hawaii Revised Statutes (1968), as amended.
b. Based on fiscal 1971 State and county tax collections (see Table 10), excluding unemployment compensation.
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

TABLE 26
FEDERAL TAX COLLECTIONS IN HAWAII

Selected Fiscal Years
(In Thousands)

Source	1971	1970	1969	1966	1961
Indiv. Income & Employmenta	\$507,062	\$490,710	\$410,939	\$240,711	\$185,655
Corp. Income & Excess Profits	74,022	84,519	81,138	63,323	42,657
Admissions	(d)	--	--	942	687
Manufacturer's Excise	1,813	1,395	1,089	367	365
Retailer's Excise	13	--	--	409	1,337
Alcohol ^b	4,861	4,980	5,301	3,548	1,632
Communications	(d)	4,860	4,258	2,748	2,237
Transportation of Persons	(d)	1,090	981	627	1,411
Estate	7,971	9,976	17,980	5,672	4,059
Gift	841	2,346	2,180	2,639	474
Tobacco ^b	5	9	8	11	14
Unemployment Insurance	3,263	2,340	1,807	1,536	944
All Other ^c	8,200	773	943	1,081	886
Total	\$608,051	\$602,998	\$526,624	\$323,614	\$242,358

a. Includes withholding, FICA, individual income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes stamp taxes, club dues, initiation fees, etc.

d. Breakdown not available but included in "All Other".

SOURCE: Annual Report, Commissioner of Internal Revenue, U. S. Treasury.

TABLE 27
FEDERAL GRANTS TO HAWAII
Selected Fiscal Years

Purpose	1971	1970	1969	1966	1961
Highways	\$ 30,216,766	\$ 33,202,349	\$ 29,066,356	\$18,013,841	\$ 4,207,323
Airports	285,073	2,313,948	1,377,015	388,688	532,307
National Guard	11,711,142	15,117,093	12,098,082	12,438,746	18,378,405
Health & Hospitals					
Hospital Construction	1,066,273	897,597	806,806	722,914	1,169,281
Public Health	3,180,891	2,941,730	2,336,935	1,651,950	665,916
Hansen's Disease	839,843	1,490,982	1,468,896	845,953	1,150,842
Education					
Elem. - Secondary Act	4,472,662	4,017,783	3,768,155	2,801,500	--
Other Education	41,777,704	37,067,968	37,687,840	16,737,196	7,631,051
School Construction	961,823	2,284,745	2,614,123	268,233	2,719,433
Public Welfare					
Dependent Children	14,218,567	9,357,091	6,590,236	4,413,182	2,123,596
Aged & Others	14,212,786	10,799,342	7,960,271	3,939,984	1,319,186
Veterans' Assistance	--	--	--	--	911,405
Natural Resources	2,551,030	1,918,432	1,837,578	1,334,965	950,072
Employment Security	3,806,420	2,921,669	2,504,640	2,158,601	1,189,439
Unemp. Comp. Benefits	4,751,118	2,731,225	1,703,000	1,227,547	--
Disaster Relief	--	--	--	--	1,088,551
East-West Center	5,239,327	4,514,517	5,857,853	5,255,843	1,400,205
Peace Corps	--	--	--	1,566,278	--
Econ. Opportunity Act	3,822,514	3,580,104	3,373,985	2,449,482	--
Miscellaneous	4,078,636	4,255,253	2,119,652	659,177	1,073,356
Total	\$147,192,576	\$139,411,828	\$123,171,425	\$76,874,080	\$46,510,368

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 28
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
Selected Fiscal Years
(Dollars in Millions)

	1971		1970		1969		1966		1961	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
BUDGET RECEIPTS										
Individual Income Taxes	\$ 86,230	45.8	\$ 90,412	46.7	\$ 87,249	46.5	\$ 55,446	42.4	\$ 41,338	43.8
Corporate Income Taxes	26,785	14.2	32,829	16.9	36,678	19.5	30,073	23.0	20,954	22.2
Employ. Taxes & Contributions	41,699	22.1	39,133	20.2	34,236	18.2	20,662	15.8	12,679	13.4
Unemployment Insurance	3,674	2.0	3,464	1.8	3,328	1.8	3,777	2.9	2,902	3.1
Other Ins. & Retire. Contrib.	3,205	1.7	2,701	1.4	2,353	1.3	1,129	0.9	857	0.9
Excise Taxes										
Federal Funds	10,510	5.6	10,352	5.3	10,585	5.6	9,145	7.0	9,063	9.6
Highway Trust Fund	6,104	3.2	5,354	2.8	4,637	2.5	3,917	3.0	2,798	3.0
Estate & Gift Taxes	3,735	2.0	3,644	1.9	3,491	1.9	3,066	2.3	1,896	2.0
Customs Duties	2,591	1.4	2,430	1.3	2,319	1.2	1,767	1.4	982	1.0
Miscellaneous Receipts ^a	3,858	2.0	3,424	1.8	2,908	1.5	1,875	1.4	919	1.0
TOTAL RECEIPTS	\$188,392	100.0	\$193,743	100.0	\$187,784	100.0	\$130,856	100.0	\$ 94,389	100.0
BUDGET EXPENDITURES^a										
National Defense	\$ 77,661	36.7	\$ 80,295	40.8	\$ 81,232	44.0	\$ 56,785	42.2	\$ 47,381	48.4
Internatl. Affairs & Finance	3,095	1.5	3,570	1.8	3,785	2.1	4,490	3.3	3,357	3.4
Space Research & Technology	3,381	1.6	3,749	1.9	4,247	2.3	5,933	4.4	744	0.8
Agr. & Rural Development	5,096	2.4	6,201	3.2	6,218	3.4	3,676	2.7	3,340	3.4
Natural Resources	2,716	1.3	2,568	1.3	2,169	1.2	2,036	1.5	1,554	1.6
Commerce & Transportation	11,310	5.3	9,310	4.7	7,921	4.3	7,171	5.3	5,062	5.2
Community Dev. & Housing	3,357	1.6	2,965	1.5	1,961	1.1	2,644	2.0	191	0.2
Education & Manpower	8,654	4.1	7,289	3.7	6,525	3.5	4,258	3.2	1,227	1.3
Health	14,463	6.8	12,907	6.6	11,611	6.3	2,509	1.9	873	0.9
Income Security	55,712	26.4	43,790	22.3	37,699	20.4	29,016	21.5	21,227	21.7
Vet. Benefits & Services	9,776	4.6	8,677	4.4	7,640	4.1	5,920	4.4	5,688	5.8
Interest	19,609	9.3	18,312	9.3	15,791	8.6	11,285	8.4	8,108	8.3
General Government	3,970	1.9	3,336	1.7	2,866	1.6	2,292	1.7	1,491	1.5
Less: Undistributed Intra-governmental Transactions	- 7,376	- 3.5	- 6,380	- 3.2	- 5,117	- 2.8	- 3,364	- 2.5	- 2,449	- 2.5
TOTAL EXPENDITURES	\$211,425	100.0	\$196,588	100.0	\$184,548	100.0	\$134,652	100.0	\$ 97,795	100.0
Deficit (-) or Surplus (+)	-\$ 23,033	--	-\$ 2,845	--	+\$ 3,236	--	-\$ 3,796	--	-\$ 3,406	--
Gross Federal Debt ^b	409,467	--	382,603	--	367,144	--	329,474	--	292,895	--

a. Includes both federal and trust funds.

b. At end of fiscal year

SOURCE: "The U. S. Budget in Brief" for 1973 and for 1972, U. S. Office of Management and Budget.

TABLE 29
LIQUID FUEL TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Type of Fuel	Tax Per Gal. Fiscal 1971	1971	1970	1969	1966
STATE TAX REVENUES					
OAHU					
Gasoline	5¢	\$ 9,526,422	\$ 9,000,181	\$ 8,369,210	\$ 6,814,000
Other Highwaya	4¢ & 5¢	260,754	293,256	262,744	190,910
Other Non-Hwy.	1¢	292,512	290,178	241,066	252,158
Aviation	1¢	4,292,710	4,334,906	3,859,634	2,075,584
Small Boatb	1¢ & 5¢	26,135	25,224	25,352	26,907
TOTAL OAHU	--	\$14,398,533	\$13,943,744	\$12,758,006	\$ 9,359,559
MAUI					
Gasoline	5¢	\$ 825,907	\$ 784,857	\$ 716,845	\$ 630,779
Other Highwaya	4¢ & 5¢	40,374	18,670	30,581	19,260
Other Non-Hwy.	1¢	151,114	118,474	91,674	55,058
Aviation	1¢	32,452	32,721	28,752	8,773
Small Boatb	1¢ & 5¢	2,698	2,560	2,628	2,123
TOTAL MAUI	--	\$ 1,052,545	\$ 957,283	\$ 870,479	\$ 715,993
HAWAII C					
Gasoline	5¢ & 8¢	\$ 1,863,571	\$ 1,794,176	\$ 1,602,990	\$ 1,316,617
Other Highwaya	4¢, 5¢ & 8¢	103,204	123,245	91,566	80,263
Other Non-Hwy.	1¢	104,096	94,327	76,525	70,153
Aviation	1¢	206,376	230,958	176,083	20,222
Small Boatb	1¢ & 5¢	5,475	5,964	4,732	4,066
TOTAL HAWAII	--	\$ 2,282,721	\$ 2,248,670	\$ 1,951,895	\$ 1,491,321
KAUAI					
Gasoline	5¢	\$ 512,448	\$ 502,798	\$ 465,378	\$ 414,339
Other Highwaya	4¢ & 5¢	24,206	22,348	16,428	13,567
Other Non-Hwy.	1¢	50,647	44,148	34,610	32,937
Aviation	1¢	2,497	2,996	3,635	2,110
Small Boatb	1¢ & 5¢	516	745	569	814
TOTAL KAUAI	--	\$ 590,314	\$ 573,035	\$ 520,620	\$ 463,767
ALL COUNTIES					
Gasoline	--	\$12,728,348	\$12,082,013	\$11,154,422	\$ 9,175,735
Other Highway	--	428,537	457,467	401,320	304,000
Other Non-Hwy.	--	598,369	547,125	443,874	410,306
Aviation	--	4,534,035	4,601,581	4,068,103	2,106,689
Small Boat	--	34,823	34,494	33,281	33,910
TOTAL ALL COUNTIES	--	\$18,324,113	\$17,722,731	\$16,101,000	\$12,030,640
COUNTIES TAX REVENUES					
OAHU					
Gasoline	3.5¢	\$ 6,667,251	\$ 6,300,127	\$ 5,858,447	\$ 4,769,800
Other Highwaya	2¢ & 3.5¢	181,398	205,279	183,921	133,637
TOTAL OAHU	--	\$ 6,848,649	\$ 6,505,406	\$ 6,042,368	\$ 4,903,437
MAUI					
Gasoline	5¢	\$ 824,141	\$ 784,857	\$ 716,845	\$ 630,779
Other Highwaya	3¢ & 5¢	40,297	18,670	30,581	19,260
TOTAL MAUI	--	\$ 864,439	\$ 803,527	\$ 747,426	\$ 650,039
HAWAII I					
Gasoline	3¢	\$ 746,592	\$ 672,816	\$ 601,121	\$ 493,731
Other Highwaya	2¢ & 3¢	40,925	46,217	34,337	30,099
TOTAL HAWAII I	--	\$ 787,518	\$ 719,033	\$ 635,459	\$ 523,830
KAUAI					
Gasoline	4¢	\$ 408,765	\$ 402,238	\$ 372,302	\$ 331,471
Other Highwaya	3¢ & 4¢	19,349	17,878	13,143	10,854
TOTAL KAUAI	--	\$ 428,114	\$ 420,117	\$ 385,445	\$ 342,325
ALL COUNTIES					
Gasoline	--	\$ 8,646,749	\$ 8,160,039	\$ 7,548,715	\$ 6,225,781
Other Highway	--	281,970	288,044	261,982	193,850
TOTAL ALL COUNTIES	--	\$ 8,928,719	\$ 8,448,083	\$ 7,810,697	\$ 6,419,631

NOTE: Detail may not add to total due to rounding.

a. Low rate for LPG, high for diesel.

b. Fuel other than gasoline taxed at 1¢ per gallon.

c. Hawaii County extra fuel tax terminated during 1971.

SOURCE: Reports of the Director of Taxation, State of Hawaii.

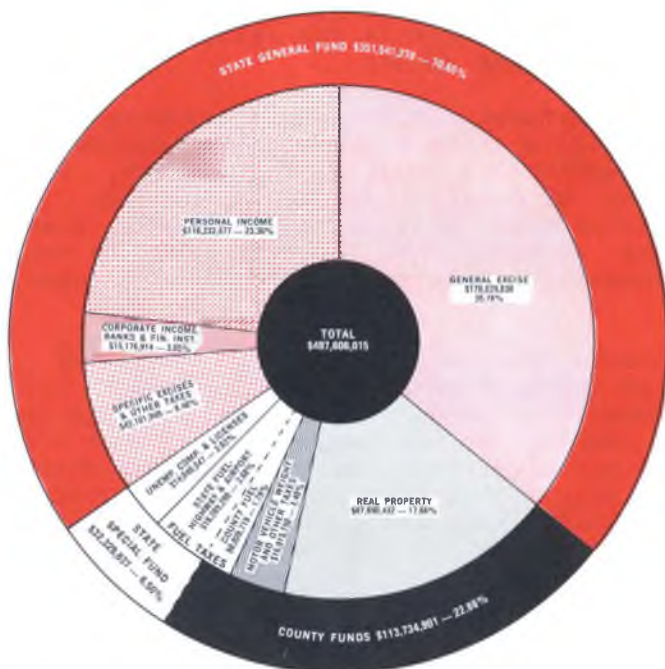
TABLE 30
HAWAII STATE GENERAL FUND FINANCES
Fiscal Years Ending June 30
(In Thousands)^a

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1971	\$511,080	\$536,637	-\$25,556	\$58,736	\$48,785	\$ 9,951
1970	463,748	452,777	10,971	84,292	59,489	24,803
1969	398,957	382,406	16,551	73,320	49,481	23,839
1968	339,836	331,155	8,681	56,770	31,341	25,429
1967	310,270	297,314	12,956	48,089	28,123	19,966
1966	258,327	243,926	14,401	35,133	22,283	12,850
1965	182,296	177,439	4,857	20,732	11,314	9,418
1964	176,198	175,779	419	15,875	9,617	6,258
1963	168,519	182,713	- 14,194	15,456	16,001	- 545
1962	163,501	167,220	- 3,719	29,650	21,516	8,134
1961	154,012	149,737	4,275	33,369	20,864	12,505

a. Includes federal funds earmarked for specific purposes. 1961 and subsequent data include certain revenues and expenditures formerly under special funds, such as federal funds for Hawaii National Guard, or in funds not covered in the treasury.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 8
HAWAII STATE AND COUNTY TAX COLLECTIONS
Fiscal Year 1971



NOTE: Details do not agree exactly with Table 10, because of different sources.

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii; and Counties' Annual Financial Reports.

HOW GOVERNMENT SPENDS ITS MONEY

The cost of operating state and county government in Hawaii came to \$846 million in 1971. State government accounts for \$685 million of this total. On a per capita basis expenditures were equivalent to \$1,039 for each person in the state. Alaska is the only state which spends more on a per capita basis than Hawaii.

With the exception of highways, Hawaii ranks among the top 10 states in all categories of per capita expenditures: 8th in public education, 5th in higher education, 5th in health and welfare, 6th in police and fire protection, 4th in general control functions, 5th in interest on debt and 2nd in all "all other".

Earnings of public employees in Hawaii are also well above the national average. The average monthly earnings for public workers was \$796. The highest average monthly salaries are in the areas of higher education (\$1,002), police and fire protection (\$910), and general control (\$878).

The 497 public employees per 10,000 population make Hawaii 7th highest in the nation in this area. Public education employees account for 37% of the state's total. The combination of well paid and numerous government workers is the major factor in the high cost of government today.

Expenditures by the state government are dominated by public school costs which account for 23% of 1971 expenditures; health and welfare, 17%; and the University of Hawaii system, 13%. These three functions total \$368 million or 54% of the state's total operating expenditures. An additional 8% was used for cash financing of capital improvements throughout the state.

County government costs in 1971 were \$161 million, 18% higher than in 1970. Since the counties are not responsible for airports, harbors, education, hospitals, courts, or welfare, the increased costs by the counties are significant as they perform comparatively few and less costly functions. In all four counties the high costs were for police, fire and other protection ranging from 27% to 33% of their total expenditures. Honolulu's next largest item was debt retirement which came to 14%; Maui's was general control, 14%; Hawaii's was also general control, 22%; and Kauai's was highways, 16%.

TABLE 31
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Government—Fiscal 1970^a

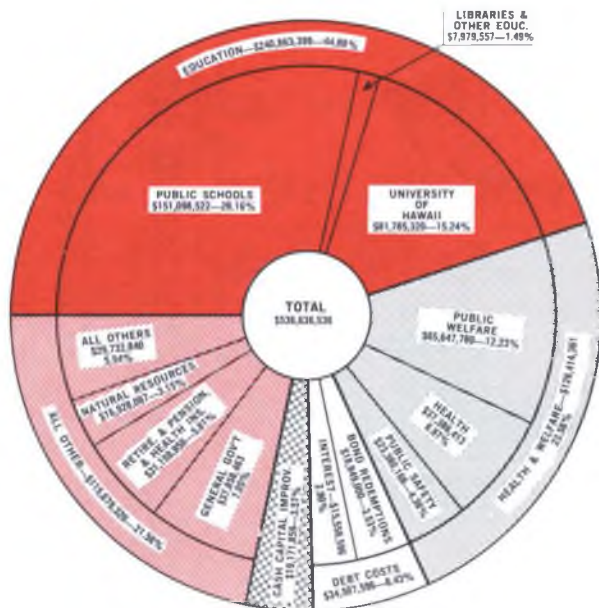
State	Rank	Total	Public Educ.	Higher Educ.	Hwys.	Health Welfare ^b	Police Fire	Con-trol ^c	Int. on Debt	All Other ^d
HAWAII	2	\$1,039	\$232	\$111	\$108	\$158	\$43	\$46	\$35	\$306
U. S. Av.	--	646	196	64	81	137	32	23	22	93
Ala.	46	505	141	59	79	112	18	13	23	61
Alaska	1	1,350	308	131	254	102	32	74	48	399
Ariz.	25	629	206	105	83	76	32	26	12	89
Ark.	49	473	133	45	73	89	13	13	19	88
Calif.	7	841	212	74	81	218	47	34	23	152
Colo.	22	641	192	104	76	125	26	30	12	76
Conn.	15	678	219	39	78	137	37	28	39	102
Del.	8	790	262	93	99	105	26	32	46	127
Fla.	42	528	181	48	58	96	28	25	17	74
Ga.	38	547	169	58	63	130	19	18	18	72
Idaho	31	591	168	69	118	89	19	25	7	95
Ill.	29	603	191	67	64	116	36	22	20	85
Ind. ^e	45	516	192	82	62	83	21	14	13	48
Iowa	21	644	226	75	119	103	20	21	12	68
Kans.	27	608	196	84	96	101	20	20	13	78
Ky.	41	534	150	72	95	98	19	14	27	59
La.	34	565	154	55	94	130	24	17	28	62
Me.	36	552	165	48	103	103	24	21	16	71
Md.	18	672	232	55	70	129	41	24	28	94
Mass.	14	688	177	38	72	200	45	25	24	107
Mich.	16	677	230	89	63	141	31	24	20	79
Minn.	10	728	249	86	112	131	21	21	22	86
Miss.	43	524	137	58	93	102	16	13	19	84
Mo.	37	551	174	57	81	115	27	18	14	65
Mont.	17	675	199	70	169	89	20	26	12	91
Neb.	33	575	190	68	101	88	20	22	12	74
Nev.	6	851	215	63	128	149	63	51	26	155
N. H.	39	537	158	67	108	83	23	17	15	65
N. J.	28	604	198	39	81	112	40	24	21	89
N. M.	19	671	217	105	106	110	27	29	12	64
N. Y.	4	919	255	51	70	258	58	31	38	158
N. C.	50	464	151	63	64	81	19	16	11	58
N. D.	20	657	190	96	128	81	15	21	12	113
Ohio	40	535	166	57	78	97	28	18	18	73
Okla.	32	576	153	72	88	139	20	20	21	63
Ore.	12	693	214	98	92	105	31	33	18	103
Pa.	30	597	209	33	87	119	26	20	27	77
R. I.	26	618	171	56	63	149	34	24	25	95
S. C.	51	457	176	44	55	82	16	14	10	61
S. D.	23	638	213	83	145	74	15	23	6	79
Tenn.	48	497	148	52	78	97	21	16	19	66
Texas	47	503	161	57	79	94	24	16	18	54
Utah	24	636	204	117	112	87	19	20	10	66
Vt.	11	724	179	114	164	120	21	26	22	78
Va.	44	522	181	51	86	77	22	19	16	70
Wash.	9	759	236	101	102	130	30	27	21	113
W. Va.	35	558	159	68	139	90	13	15	16	58
Wisc.	13	692	200	109	94	133	31	23	17	85
Wyo.	5	876	244	116	224	113	22	29	24	102
D. C.	3	1,007	211	50	79	325	98	48	21	173

- a. Includes capital outlay. Detail may not add to total due to rounding.
- b. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospitals, sewerage and other sanitation expenditures.
- c. Includes financial administration.
- d. Includes housing and urban renewal, water transport and terminals, air transportation, parks and recreation, correction, unemployment compensation, and all other unallocable.
- e. Adjusted after tabulations closed. Nationwide figures not revised.

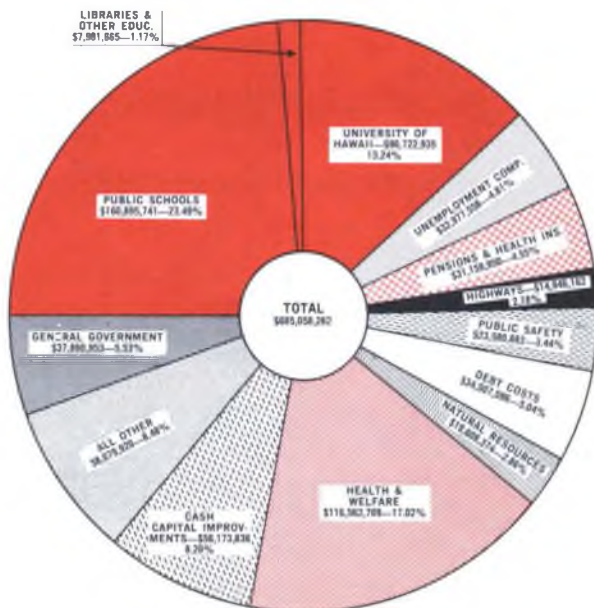
SOURCE: "Governmental Finances In 1969-70," Series GF70 No. 5, U. S. Department of Commerce, Washington, D. C., September, 1971.

CHART 9
HOW STATE GOVERNMENT DOLLARS ARE SPENT
Operating Expenditures—By Functions
State of Hawaii—Fiscal 1971

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 32 for further detail.

SOURCE: Compiled by The Tax Foundation of Hawaii from the 1971 Annual Report of the Comptroller, State of Hawaii.

TABLE 32
STATE GOVERNMENT OPERATING EXPENDITURES
State of Hawaii—Selected Fiscal Years^a

Functions	1971	1970	1969	1966	1961
General Government - Control	\$ 11,575,505	\$ 10,325,822	\$ 9,630,005	\$ 5,543,429	\$ 3,963,776
- Staff	26,285,448	20,512,194	21,685,838	9,858,882	7,779,240
Public Safety - Police & Fire	141,373	120,659	86,415	72,549	160,112
- Other Protection	23,439,509	24,689,709	19,835,561	18,578,065	24,775,439
Highways	14,946,162	11,889,788	45,013,112	23,712,493	11,129,839
Natural Resources	19,608,374	14,588,591	15,230,787	11,740,081	8,620,341
Health & Sanitation	10,938,596	8,568,303	7,406,212	5,483,921	4,019,675
Hospitals & Institutions	39,940,893	27,018,718	20,929,857	17,177,652	11,347,718
Public Welfare	65,683,219	48,795,697	37,614,577	20,125,031	9,978,876
Education - Higher	90,722,935	76,550,438	72,841,712	38,576,320	13,097,366
- Public Schools	160,895,741	134,533,591	119,301,252	85,381,840	51,282,215
- Libraries & Other	7,981,665	6,779,398	3,795,891	2,287,497	1,664,507
Recreation	1,699,376	1,345,632	2,174,300	439,107	1,102,551
Utilities & Other Enterprises	26,111,764	18,642,460	21,541,733	7,621,053	8,616,907
Interest ^b	15,558,596	12,290,347	10,025,631	6,410,707	3,480,078
Bond Redemptions ^b	18,949,000	15,868,000	15,434,200	9,223,600	6,072,000
Retirement & Pension	24,355,533	23,580,986	22,528,125	11,139,022	5,937,807
Employees' Health & Hosp. Ins.	6,804,417	4,870,208	4,579,056	1,940,705	--
Salary Increases & Adjustments ^c	2,518,386	4,853,674	--	2,513,611	--
Unemployment Compensation	32,977,558	17,376,995	12,097,725	10,702,824	8,556,103
Grants-in-Aid to Counties	16,344,565	13,606,944	12,442,228	9,363,114	--
Miscellaneous	11,405,830	7,974,097	6,430,504	5,696,282	7,306,120
Cash Capital Improvements ^d	56,173,836	65,431,295	--	--	--
Total	\$685,058,282	\$570,213,539	\$480,624,731	\$303,587,785	\$188,890,670

- a. Includes general and special fund expenditures. Interfund transfers eliminated to avoid duplication. Changes in method of reporting make 1970 and 1971 not strictly comparable with prior years.
- b. Debt service reimbursable from highway funds included in Highways; from airport funds under Utilities; from Sand Island receipts, Land Revolving, and Veterans' Home Loan funds under Miscellaneous.
- c. Amounts not allocated by function.
- d. Cash for capital improvements (including federal funds) allocated by function prior to 1970. Special funds account for \$43,370,082 of the 1970 total and \$37,001,977 for 1971.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 33
OPERATING EXPENDITURES^a—CITY AND COUNTY OF HONOLULU
Selected Years

Object of Expenditure	Fiscal Years				Calendar Year
	1971	1970	1969	1966	1960
General Government					
Control	\$ 1,181,407	\$ 987,540	\$ 929,204	\$ 737,412	\$ 493,821
Staff	11,498,984	11,341,885	8,830,207	5,147,833	2,615,407
Public Safety					
Police & Fire	27,961,827	22,577,564	18,484,216	14,046,526	7,861,075
Other Protection	6,191,960	5,500,670	5,098,041	3,061,590	1,642,684
Highways	9,261,697	7,466,637	6,830,733	6,665,550	4,614,772
Health, Sanitation	11,578,566	8,781,625	7,823,540	6,479,370	4,527,440
Hospitals, Inst.	--	--	--	--	50,864
Public Welfare	--	--	--	20,138	1,908,229
Public Schools	--	50,752	--	870,263	6,885,463
Recreation	9,228,085	7,910,540	7,033,937	4,698,227	2,383,930
Interest	7,059,156	5,900,212	5,437,080	4,893,993	3,248,184
Bond Redemption	10,945,052	10,522,584	10,773,462	8,543,209	3,937,456
Pension & Retirement	6,373,086	5,634,548	5,843,784	4,040,999	2,200,330
Urban Redevelopment	8,676,820	4,621,131	4,826,834	1,697,453	749,857
Miscellaneous	3,877,538	2,507,520	1,602,608	867,383	240,577
Cash Capital Improve.	11,874,438	12,089,646	12,837,103	11,094,647	4,632,109
Total	\$125,708,616	\$105,892,855	\$96,350,749	\$72,864,593	\$47,992,198

NOTE: Detail may not add to total due to rounding.

a. Includes all funds expended by the county, including state-aid grants to county, except: certain bond, revolving and Act 97, SLH 1965 fund expenditures, loan payments and urban redevelopment real estate purchases. Note that certain functions were transferred to the State after 1965, including school maintenance, hospitals, and public welfare.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 34
OPERATING EXPENDITURES^a—COUNTY OF MAUI
Selected Years

Object of Expenditure	Fiscal Years			Calendar Years	
	1971	1970	1969	1965	1960
General Government					
Control	\$ 285,974	\$ 218,524	\$ 174,722	\$ 190,979	\$ 142,725
Staff	1,353,557	1,125,143	1,112,450	764,649	612,972
Public Safety					
Police & Fire	3,057,095	2,327,863	2,145,514	1,511,791	1,100,897
Other Protection	262,691	187,233	155,657	169,886	123,322
Highways	1,629,278	1,719,090	1,929,711	1,152,445	975,070
Health & Sanitation	330,292	431,043	500,040	294,998	250,563
Hospitals & Institutions	133	190	70	2,789,456	1,914,994
Public Welfare	40,498	36,259	40,127	20,889	143,060
Public Schools	96,442	74,839	128,434	416,293	607,255
Recreation	792,591	939,932	1,048,832	494,598	286,573
Utilities	--	--	--	--	220,485
Interest	345,712	364,673	385,415	265,750	181,925
Bond Redemption	801,245	619,529	620,404	514,404	320,558
Pension & Retirement	1,177,545	1,042,551	1,142,403	823,284	584,723
Miscellaneous	650,730	334,853	257,607	115,783	80,641
Cash Capital Improvement ^b	1,024,764	390,051	--	--	--
Total	\$11,848,548	\$9,811,773	\$9,641,386	\$9,525,205	\$7,545,763

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions (including schools) transferred to the state after 1965.

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968 and Finance Director's Annual Financial Report from 1969, County of Maui, State of Hawaii.

TABLE 35
OPERATING EXPENDITURES^a—COUNTY OF HAWAII
Selected Years

Object of Expenditure	Fiscal Years			Calendar Years	
	1971	1970	1969	1965	1960
General Government					
Control	\$ 504,691	\$ 640,590	\$ 167,266	\$ 143,964	\$ 153,145
Staff	2,814,801	2,147,482	2,381,365	3,116,373	890,768
Public Safety					
Police & Fire	4,479,848	3,504,940	2,956,078	1,972,442	1,530,721
Other Protection	367,451	402,286	841,102	143,898	44,066
Highways	1,778,699	1,384,971	2,313,491	1,471,684	1,271,671
Health & Sanitation	447,579	377,587	372,809	172,212	80,678
Hospitals & Institutions	--	--	4,869	3,032,427	2,437,275
Public Welfare	68,568	55,024	37,332	7,447	264,082
Public Schools	179,326	144,865	55,561	1,732,869	913,649
Recreation	1,380,399	1,247,019	1,596,202	621,916	477,869
Interest	111,379	125,523	303,806	582,245	202,287
Bond Redemption	429,107	462,130	729,267	1,025,511	312,915
Pension & Retirement	1,265,403	1,304,496	1,519,140	1,183,695	747,963
Miscellaneous	400,956	360,545	283,882	169,461	222,433
Cash Capital Improve. ^b	549,593	1,285,291	--	--	--
Total	\$14,777,799	\$13,478,748	\$13,562,170	\$15,376,144	\$9,549,522

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the State after 1965.

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, SLH Act 97 fund and, from 1967, Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.
- b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 36
OPERATING EXPENDITURES^a—COUNTY OF KAUAI
Selected Years

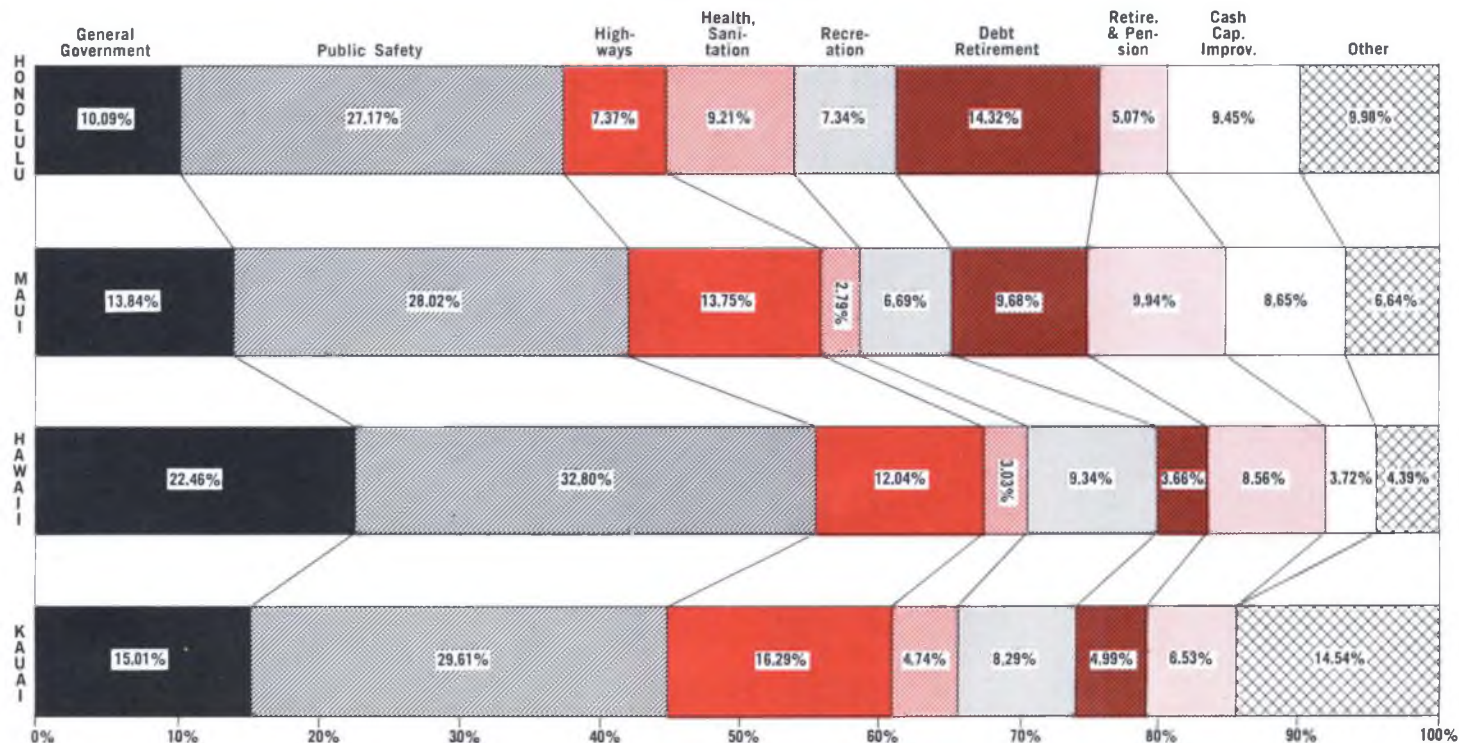
Object of Expenditure	Fiscal Years			Calendar Years	
	1971	1970	1969	1965	1960
General Government					
Control	\$ 218,706	\$ 198,354	\$ 162,319	\$ 158,744	\$ 129,495
Staff	1,025,655	860,968	783,420	416,086	357,353
Public Safety					
Police & Fire	2,258,114	1,702,633	1,648,750	1,195,659	885,985
Other Protection	199,444	179,651	175,291	119,692	35,529
Highways	1,350,438	1,364,131	1,340,452	837,461	746,108
Health & Sanitation	392,659	208,238	441,986	119,006	135,628
Hospitals & Institutions	--	--	--	630,442	530,494
Public Welfare	878	--	321	1,836	160,259
Public Schools	46,590	41,492	39,981	324,321	396,810
Recreation	687,265	392,507	443,952	326,171	197,921
Interest	155,144	95,814	105,411	128,701	115,323
Bond Redemption	258,461	262,461	267,373	213,373	219,158
Pension & Retirement	541,338	692,438	696,451	552,393	354,647
Salary Adjustment ^b	--	2,261	14,890	--	--
Cash Capital Improvements ^c	--	667,824	--	--	--
Miscellaneous	1,156,641	267,029	212,441	84,035	63,383
Total	\$8,291,333	\$6,935,801	\$6,333,038	\$5,107,920	\$4,328,093

NOTE: 1971 data are preliminary. July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the State after 1965.

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.
- b. Amount not allocated by function.
- c. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970, and in preliminary 1971 data.

SOURCE: Annual Reports of the Auditor through 1968; 1969 and 1970 Finance Director's Annual Financial Reports, preliminary unaudited data for 1971, County of Kauai, State of Hawaii.

CHART 10
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution — By Counties
 Fiscal Year 1971



NOTE: Cash Capital Improvements allocated by function for Kauai.
 SOURCE: Tables 33-36 inclusive.

TABLE 37
PUBLIC EMPLOYMENT
State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, By Function: October 1970

State	Rank	Total	Public Higher		Hith. Police Parks				Gen.		All
			Educ. ^a	Educ.	Hwys.	Hosp.	Fire	Rec. ^b	Water	Con. ^c	
HAWAII	7	497	185	65	25	47	37	29	10	32	67
US Av.	--	420	168	41	28	47	31	13	5	23	64
Ala.	40	394	147	43	45	48	24	11	5	16	55
Alaska	4	515	193	34	71	27	25	21	3	44	97
Arlz.	21	435	176	60	35	26	30	18	6	31	53
Ark.	43	381	154	39	35	48	24	15	6	17	43
Calif.	19	447	162	50	20	43	38	19	7	27	81
Colo.	9	484	191	85	31	43	28	15	8	32	51
Conn.	47	371	158	24	29	35	35	9	3	22	56
Del.	12	472	187	74	32	38	27	12	3	29	70
Fla.	22	434	166	41	24	59	32	20	5	22	65
Ga.	24	432	166	39	31	81	25	15	6	19	50
Idaho	16	455	174	58	41	43	25	34	4	26	50
Ill.	38	396	164	41	19	40	34	11	5	20	62
Ind.	42	385	168	50	23	48	26	8	3	20	37
Iowa	23	432	197	49	37	43	21	11	5	23	46
Kans.	13	470	195	58	42	52	26	14	8	26	49
Ky.	50	356	156	34	34	35	22	15	5	16	39
La.	20	438	181	38	36	53	31	17	9	18	55
Me.	31	412	177	38	53	28	25	19	5	21	46
Md.	33	411	169	43	22	47	37	13	5	18	57
Mass.	36	401	150	16	26	56	46	9	6	24	68
Mich.	35	404	176	50	19	48	29	10	5	22	45
Minn.	25	425	192	49	32	45	20	12	4	23	48
Miss.	27	422	161	52	43	60	21	16	5	17	47
Mo.	41	392	165	39	25	51	32	12	5	21	42
Mont.	11	479	178	67	52	41	25	21	5	36	54
Neb.	6	498	185	68	36	53	24	21	6	27	78
Nev.	3	519	188	35	44	63	56	23	3	37	70
N. H.	49	361	139	41	40	30	30	11	4	15	51
N. J.	45	374	162	20	23	39	39	9	4	24	54
N. M.	8	487	197	74	36	39	27	18	5	27	64
N. Y.	5	514	174	29	26	75	48	15	5	30	112
N. C.	46	373	161	42	29	36	21	11	4	18	51
N. D.	17	450	185	75	47	29	18	18	4	27	47
Ohio	48	366	157	37	23	35	26	9	6	21	52
Okla.	28	420	168	49	34	44	27	18	7	23	50
Ore.	15	463	190	65	34	33	28	19	6	29	59
Penn.	51	351	151	19	28	30	27	8	4	24	60
R. I.	44	379	143	35	21	37	39	8	6	22	68
S. C.	37	397	178	30	27	56	19	11	4	17	55
S. D.	10	483	223	49	52	31	19	22	4	34	49
Tenn.	30	414	146	41	36	60	25	15	6	17	68
Texas	34	405	177	45	29	41	27	12	8	20	46
Utah	18	449	208	68	33	31	23	16	6	23	41
Vt.	26	424	156	64	55	27	21	23	3	25	50
Va.	39	396	173	41	33	39	25	12	4	17	52
Wash.	14	469	181	65	35	32	28	18	6	26	78
W. Va.	32	412	173	43	54	39	18	12	4	20	49
Wisc.	29	414	155	60	31	46	30	15	4	23	50
Wyo.	2	603	229	71	62	85	29	28	6	32	61
D. C.	1	643	181	16	19	87	108	11	12	29	180

NOTE: Because of rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes finance administration, and other general government control.

d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, state liquor stores, and all other general government functions.

SOURCE: "Public Employment In 1970," U. S. Department of Commerce, Bureau of the Census, Series GE70 No. 1, April, 1971.

TABLE 38
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
State and Local Government Full-Time Equivalent Employees^a
October 1970: By Functions

State	Rank	State Av.	Public Educ. ^b	Higher Educ.	Hwys.	Hosp.	Police Fire	Parks Rec. ^c	Water	Con- trol ^d	All Other ^e
HAWAII	5	\$ 796	\$ 735	\$1,002	\$ 791	\$659	\$910	\$ 765	\$ 825	\$878	\$ 776
U.S. Av.	--	693	725	808	601	557	768	623	629	644	671
Ala.	48	517	543	632	408	426	555	547	484	526	502
Alaska	1	1,014	1,021	1,002	1,104	788	969	1,080	1,091	973	1,024
Ariz.	14	730	767	907	655	560	736	659	624	612	645
Ark.	50	465	479	583	414	351	479	512	390	434	475
Calif.	2	879	916	930	857	730	984	815	865	836	838
Colo.	22	649	660	707	609	580	690	606	617	592	627
Conn.	6	773	794	1,001	670	664	803	654	767	750	746
Del.	21	653	766	474	593	692	698	633	424	615	564
Fla.	24	630	682	791	505	485	702	519	515	641	580
Ga.	46	530	560	658	472	445	554	488	467	558	508
Idaho	45	539	549	601	564	470	548	520	382	468	542
Ill.	7	763	797	858	755	583	872	641	769	617	734
Ind.	25	630	714	766	479	447	609	493	511	486	535
Iowa	29	622	666	765	545	465	616	570	574	531	565
Kans.	38	580	600	748	515	471	585	586	611	481	515
Ky.	39	567	575	779	469	472	570	577	558	512	546
La.	40	550	566	679	487	485	535	566	429	536	536
Me.	43	545	583	449	509	517	538	529	522	504	573
Md.	15	723	790	681	680	610	757	657	573	743	666
Mass.	16	710	718	921	656	593	798	618	604	692	728
Mich.	3	812	878	849	711	652	890	756	722	718	744
Minn.	12	740	785	938	701	526	776	677	678	637	647
Miss.	51	451	458	591	363	341	478	503	427	522	441
Mo.	30	604	642	695	567	465	666	677	555	480	566
Mont.	31	603	650	734	662	426	528	561	561	440	529
Neb.	36	585	621	636	551	448	636	509	663	510	591
Nev.	11	741	720	1,016	792	615	798	680	830	726	726
N. H.	26	627	654	760	573	514	623	690	539	590	566
N. J.	10	746	828	870	649	595	788	648	604	657	641
N. M.	34	589	609	699	520	497	584	544	480	546	539
N. Y.	4	807	883	955	674	664	887	628	750	753	782
N. C.	33	593	611	746	557	491	614	580	500	560	513
N. D.	32	597	611	699	515	445	598	708	543	517	564
Ohio	20	656	697	825	596	490	721	533	604	574	575
Okla.	42	548	562	727	436	466	559	446	456	538	524
Ore.	17	696	684	810	669	582	777	655	630	652	694
Pa.	19	680	712	860	573	582	756	650	667	611	640
R. I.	18	692	762	770	545	636	704	640	542	599	621
S. C.	49	515	530	694	439	404	516	557	408	497	524
S. D.	41	549	552	745	528	398	549	607	496	444	512
Tenn.	47	522	582	616	406	401	563	445	477	521	516
Texas	37	584	600	727	558	438	648	484	500	553	548
Utah	27	625	579	864	634	493	637	631	587	568	589
Vt.	23	639	632	765	585	539	621	572	571	639	661
Va.	28	624	635	779	550	575	659	570	511	571	568
Wash.	9	751	775	809	757	614	779	715	693	650	736
W. Va.	44	541	580	743	469	402	514	499	391	447	487
Wisc.	13	740	740	1,007	630	580	744	653	689	675	694
Wyo.	35	587	630	726	652	416	547	581	541	501	521
D. C.	8	752	724	843	868	666	846	743	785	831	730

- a. Computed by the Tax Foundation of Hawaii from October 1970 payroll data.
- b. Includes instructional and other local school staff, and local library personnel.
- c. Includes natural resources.
- d. Includes finance administration and other general control.
- e. Includes special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, and all other general government functions.

SOURCE: "Public Employment in 1970", U. S. Department of Commerce, Bureau of the Census, Series GE70 No. 1, April, 1971.

TABLE 39
EMPLOYEES' RETIREMENT SYSTEM
 Receipts, Expenditures, and Reserves
 State of Hawaii—Selected Fiscal Years
 (In Thousands)

	1971	1970	1969	1966	1961
<u>SOURCE OF RECEIPTS</u>					
Retirement System Contributions					
State	\$ 19,183	\$ 16,953	\$ 16,913	\$ 7,286	\$ 3,146
Counties	6,000	5,792	6,378	3,659	1,776
Employees	30,366	21,807	18,704	13,000	6,173
Social Security Contributions ^a					
State and Counties	11,814	10,344	8,647	4,379	2,326
Employees	11,814	10,344	8,647	4,379	2,326
Administration	482	337	294	219	188
Earnings from Investments	16,315	14,795	15,041	11,694	5,639
TOTAL	\$ 95,974	\$ 80,372	\$ 74,624	\$ 44,616	\$ 21,574
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 418	\$ 337	\$ 294	\$ 219	\$ 184
Benefits	22,679	19,886	18,070	9,032	2,950
Refunds and Withdrawals	2,742	2,738	4,827	1,264	1,400
Social Security	23,879	20,687	17,294	8,758	4,748
TOTAL	\$ 49,718	\$ 43,648	\$ 40,485	\$ 19,273	\$ 9,282
<u>CASH AND INVESTMENTS AS OF JUNE 30</u>					
Cash	\$ 1,056	\$ 4,282	\$ 617	\$ 6,985	\$ 2,127
Certificates of Deposit	31,536	24,109	20,993	6,435	5,690
Investments	(383,311)	(337,605)	(315,570)	(240,720)	(146,238)
Bonds	119,986	116,412	122,620	131,213	95,083
Stocks	157,906	137,308	115,974	52,635	18,581
Mortgages	105,419	83,885	77,107	56,872	32,574
TOTAL	\$415,903	\$365,996	\$337,311	\$254,140	\$154,055
MEMBERS IN SYSTEM	42.2	38.9	36.4	31.5	25.3
EARNINGS AS % OF INVESTMENTS^b	4.1%	4.4%	4.4%	4.9%	3.9%

NOTE: 1971 preliminary data prepared by Employees' Retirement System. Footnotes not applicable.

a. Calculated by dividing social security disbursements in half.

b. "Earnings from Investments" divided by total "Investments."

SOURCE: "Finances of Employee Retirement Systems of State and Local Governments," U. S. Department of Commerce, Bureau of the Census GF 70, No. 2, March, 1971; GF 69, No. 2, March, 1970; GF-10, January, 1967; G-GF61, No. 3, May, 1962; and "Annual Reports of the Employees' Retirement System," State of Hawaii.

TABLE 40
COMPENSATION RATES IN SELECTED POSITIONS
Private Industry and State-County Governments

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Account Clerk	\$ 463	\$ 657	\$480	\$ 612	\$ 505	\$ 521	\$ 583	\$ 593
Bkbp. Mach. Oper.	415	553	435	555	475	496	480	476
Cashier	389	548	480	612	485	464	643	645
Chemist	789	1,134	820	1,046	800	841	996	1,005
Civil Engr. (Entry)	784	1,164	675	861	905	881	820	804
Civil Engr. (Lic.)	1,044	1,545	949	1,211	1,287	1,292	1,211	1,220
Clerk	404	567	414	529	451	475	435	473
Clerk, Jr.	362	495	357	457	385	400	357	380
Clerk, Payroll	485	676	480	612	550	563	574	579
Clerk, Personnel	473	647	517	692	550	547	709	686
Clerk, Sr.	472	664	480	612	550	569	555	580
Clerk-Steno.	437	609	457	583	480	500	504	524
Custom. Serv. Clerk	425	584	480	612	529	571	628	626
Engr. Draftsman	704	1,026	675	861	755	773	904	859
Hosp. Attendant	376	436	394	504	375	383	414	432
Instrumentman	610	946	675	861	750	772	861	858
Keypunch Oper.	414	590	414	529	475	494	457	475
Med. Lab. Tech.	653	832	709	904	730	740	861	853
Nurse, Practical	428	566	480	612	485	490	675	622
Nurse, Staff	633	798	709	904	672	692	861	829
Rodman & Chainman	400	515	504	643	500	520	504	522
Secretary, Private	556	799	595	870	660	678	820	818
Switchboard Oper.	397	534	395	529	485	492	435	469
Typist (Junior)	360	496	375	480	399	396	375	391
Hourly Wage Rates								
Auto Mechanic	\$3.25	\$4.38	\$3.59	\$4.41	\$4.13	\$4.18	\$3.96	\$4.03
Auto Mech. (Helper)	2.57	3.63	2.70	3.28	3.05	3.14	2.83	2.93
Bldg. Maint. Man	2.87	4.21	3.43	4.18	4.08	3.89	4.18	3.95
Carpenter (Helper)	2.70	3.28	4.00	4.34	2.89	2.89	3.21	3.04
Carpenter (Maint.)	3.28	4.57	3.43	4.18	3.78	3.92	3.79	3.86
Cook, Asst.	2.33	3.32	2.70	3.28	3.08	2.94	3.28	3.15
Cook, Gen.	2.64	3.72	3.23	3.92	3.57	3.45	3.74	3.67
Electric. (Helper)	2.53	4.31	2.70	3.28	2.89	3.31	2.83	2.88
Electric. (Maint.)	3.51	4.87	3.59	4.37	3.93	4.17	3.96	3.90
Electric. (Tech.)	3.57	5.65	4.39	5.47	4.67	4.63	5.22	5.08
Groundskeeper	2.04	2.84	2.31	2.80	2.57	2.49	2.42	2.48
Janitor (Heavy)	2.28	3.16	2.31	2.80	2.44	2.47	2.42	2.48
Janitor (Light)	2.06	2.74	2.18	2.66	2.32	2.32	2.46	2.42
Kitchen Helper	2.09	2.65	2.31	2.80	2.32	2.34	2.67	2.61
Laborer (Heavy)	2.26	3.54	2.35	2.86	2.53	2.68	2.59	2.59
Laborer (Light)	1.98	3.32	2.31	2.80	2.49	2.52	2.31	2.45
Painter (Maint.)	3.37	4.81	3.43	4.18	3.69	3.80	4.18	3.92
Plumber (Maint.)	3.55	6.07	3.59	4.37	3.78	3.92	4.16	4.08
Stock Select. Clerk	2.67	3.68	2.39	3.05	3.00	3.02	3.20	3.16
Truck Driver A ^b	2.66	3.69	2.52	3.06	3.30	3.23	2.64	2.74
Truck Driver B ^b	2.88	3.93	2.87	3.49	3.61	3.45	3.17	3.20
Truck Driver C ^b	3.34	4.01	3.06	3.72	3.08	3.49	3.54	3.47
Watchman (Night)	2.17	2.77	2.16	2.77	2.41	2.45	2.91	2.83

NOTE: Results of sampling 600 private establishments and 17 government agencies employing 145,908 persons (46.1% of estimated civilian employee population) during May-July, 1971. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = Capacity under 1.5 tons; B = Capacity, 1.5 to 5 tons; C = Capacity, 5 tons and over.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 98, September, 1971. (Survey conducted by the Council and the State and Counties' Personnel Services departments.)

TABLE 41
AVERAGE ANNUAL SALARIES OF INSTRUCTIONAL STAFF
Selected Years

State	1971 ^a		1966		1962		% Increase 1971 over 1962
	Amount	Rank	Amount	Rank	Amount	Rank	
HAWAII	\$10,325	8	\$7,025	15	\$5,525	20	83.6
U.S. Av. ^b	9,689	--	6,935	--	5,700	--	69.7
Ala.	7,525	44	5,350	43	4,070	46	84.9
Alaska	14,025	1	8,598	2	7,350	1	90.8
Ariz.	9,550	19	7,165	13	6,150	10	55.3
Ark.	6,441	49	4,755	49	3,678	49	86.0
Calif.	11,650	3	8,600	1	7,200	2	61.8
Colo.	8,605	32	6,577	22	5,502	25	91.1
Conn.	9,908	14	7,562	4	6,471	4	53.1
Del.	10,212	10	7,532	5	6,242	8	63.6
Fla.	9,206	23	6,378	26	5,549	24	65.9
Ga.	7,940	40	5,550	39	4,499	40	76.5
Idaho	7,393	46	5,856	35	4,761	38	55.3
Ill.	10,500	7	7,225	10	6,350	5	65.4
Ind.	9,860	16	7,292	8	6,081	12	62.1
Iowa	9,449	21	6,067	28	5,042	32	87.4
Kans.	8,248	38	5,957	31	5,036	33	63.8
Ky.	7,550	42	5,200	46	4,232	44	78.4
La.	8,600	33	5,987	30	5,246	28	63.9
Me.	8,650	29	5,600	38	4,619	39	87.3
Md.	10,670	5	7,105	14	6,021	13	77.2
Mass.	10,244	9	7,350	6	5,900	15	73.6
Mich.	10,875	4	7,200	11	6,295	7	72.8
Minn.	9,900	15	6,800	18	5,550	23	78.4
Miss.	6,173	50	4,327	50	3,623	50	70.4
Mo.	8,608	31	6,027	29	5,142	29	67.4
Mont.	8,437	36	5,900	32	5,000	34	68.7
Neb.	8,400	37	5,350	44	4,400	42	90.9
Nev.	9,990	13	7,322	7	6,181	9	61.6
N. H.	8,656	28	5,843	36	4,886	35	77.2
N. J.	10,560	6	7,233	9	6,300	6	67.6
N. M.	10,150	11	6,598	21	5,750	17	76.5
N. Y.	12,000	2	8,400	3	7,000	3	71.4
N. C.	8,466	35	5,523	40	5,087	30	66.4
N. D.	7,200	47	5,375	42	4,300	43	67.4
Ohio	9,100	24	6,558	24	5,700	18	59.6
Okla.	7,650	41	5,894	34	5,069	31	50.9
Ore.	9,539	20	6,953	16	5,970	14	59.8
Pa.	9,400	22	6,830	17	5,661	19	66.0
R. I.	9,750	18	6,750	19	5,900	16	65.3
S. C.	7,150	48	4,847	48	3,865	48	85.0
S. D.	7,500	45	4,850	47	3,900	47	92.3
Tenn.	7,550	43	5,217	45	4,151	45	81.9
Texas	8,646	30	6,080	27	5,375	26	60.9
Utah	8,500	34	6,525	25	5,283	27	60.9
Vt.	8,700	27	5,808	37	4,780	36	82.0
Va.	9,000	25	5,898	33	4,764	37	88.9
Wash.	10,000	12	7,185	12	6,129	11	63.2
W. Va.	8,100	39	5,433	41	4,432	41	82.8
Wisc.	9,850	17	6,650	20	5,603	21	75.8
Wyo.	8,919	26	6,572	23	5,596	22	59.4

a. NEA advance estimates for 1971.

b. U. S. average includes 50 states and D. C.

SOURCE: "Economic Status of the Teaching Profession, 1970-71," Research Report 1971-R4, Research Division, National Education Association, (Copyright 1971).

TABLE 42
ESTIMATED PUPIL-TEACHER RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES

Pupil-Teacher Ratios ^a				Per Capita Direct Expenditures - Local Schools ^b			
State				Capital	Total Expenditures		
	Elementary	Secondary	Total	Outlay	Other	Amount	Rank
HAWAII	23.0	25.5	24.0	\$43.43	\$174.47	\$217.90	8
U.S. Av.	25.0	19.4	22.5	22.92	161.43	184.35	--
Ala.	26.3	22.5	24.3	13.06	111.22	124.28	50
Alaska	25.5	12.8	20.6	46.46	245.73	292.20	1
Ariz.	22.5	23.0	22.7	22.81	173.15	195.96	18
Ark.	26.2	21.1	23.6	14.77	106.66	121.44	51
Calif.	26.2	24.5	25.6	15.89	190.27	206.16	14
Colo.	25.9	21.0	23.5	18.96	162.59	181.56	27
Conn.	25.2	13.5	20.4	33.33	169.93	203.26	17
Del.	24.3	19.7	22.0	55.22	182.29	237.52	3
Fla.	24.1	21.4	22.8	23.90	147.83	171.74	30
Ga.	25.3	21.1	23.7	24.89	133.91	158.90	36
Idaho	25.1	22.3	23.7	27.87	128.61	156.48	37
Ill.	23.1	19.8	21.8	21.55	160.80	182.36	25
Ind.	26.3	21.7	24.1	28.95	153.54	182.49	24
Iowa	27.6	13.0	20.8	21.69	193.40	215.09	10
Kans.	23.2	16.4	19.8	23.63	164.78	188.41	20
Ky.	25.0	21.9	23.8	20.57	117.76	138.33	47
La.	23.7	19.6	21.9	16.52	130.27	146.80	43
Me.	23.8	17.5	21.6	24.49	126.80	151.29	40
Md.	24.5	19.9	22.3	37.04	183.48	220.52	7
Mass.	24.6	21.0	22.9	22.94	145.22	168.16	31
Mich.	29.4	18.5	23.4	30.70	185.85	216.56	9
Minn.	22.9	18.7	20.7	40.83	201.06	241.90	2
Miss.	25.4	21.7	23.7	13.22	114.05	127.28	49
Mo.	25.7	20.2	24.0	16.62	150.82	167.44	32
Mont.	19.9	19.3	19.7	20.66	167.38	188.04	22
Neb.	21.3	16.8	19.2	23.75	155.38	179.14	28
Nev.	26.5	23.3	25.1	23.96	182.52	206.48	13
N. H.	24.0	20.1	22.3	26.15	119.15	145.31	44
N. J.	23.4	17.3	20.9	23.68	161.94	185.62	23
N. M.	25.4	23.6	24.5	19.20	187.80	207.01	12
N. Y.	20.9	18.0	19.5	24.14	211.34	235.49	4
N. C.	25.1	21.9	24.1	13.34	129.53	142.87	45
N. D.	22.4	18.4	21.0	18.57	155.60	174.18	29
Ohio	30.6	14.4	23.2	18.51	143.97	162.49	34
Okla.	23.6	21.7	22.7	11.04	130.96	142.01	46
Ore.	23.3	20.8	22.2	18.76	184.56	203.33	16
Pa.	22.5	20.8	21.7	27.80	154.23	182.04	26
R. I.	24.5	17.3	20.9	18.09	130.20	148.30	42
S. C.	25.0	20.7	23.1	23.59	132.34	155.94	39
S. D.	19.3	17.6	18.8	24.83	178.80	203.64	15
Tenn.	26.9	23.1	25.4	20.21	115.92	136.13	48
Texas	30.5	12.7	22.2	20.49	135.56	156.06	38
Utah	28.3	25.2	26.8	20.35	173.86	194.22	19
Vt.	23.6	16.2	20.2	23.97	136.65	160.62	35
Va.	23.2	18.5	21.2	22.98	144.20	167.18	33
Wash.	25.3	23.6	24.5	42.10	186.67	228.78	5
W. Va.	25.3	22.6	24.0	13.03	135.94	148.98	41
Wisconsin	22.5	17.7	20.3	25.66	162.51	188.17	21
Wyo.	19.9	17.7	18.8	13.94	207.42	221.36	6
D. C.	20.9	17.8	19.6	45.14	166.02	211.17	11

NOTE: Data on per capita expenditures do not correspond with Table 31 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

- a. Estimated for the 1970-71 school year by dividing public school fall enrollment by number of classroom teachers as reported by the National Education Association.
- b. As reported by the U. S. Commerce Department for fiscal 1970. Detail may not add to total due to rounding.

SOURCE: "Estimates of School Statistics, 1970-71", Research Division, National Education Association, 1970 (copyright 1970); "Governmental Finances in 1969-70", Series GF70 No. 5, U. S. Department of Commerce, Washington, D. C., September, 1971.

TABLE 43
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years^a

Object of Expenditure	1971	1970	1969	1966	1961
Administration	\$ 11,027,960	\$ 9,125,802	\$ 7,207,797	\$ 4,977,118	\$ 818,045
Instruction: Personal Services	97,413,093	83,495,906	69,168,512	49,809,937	32,568,380
Supplies & Other	12,333,813	6,602,974	8,504,662	7,221,157	2,665,810
Food Service: Personal Services	5,692,556	5,073,293	4,900,819	3,565,866	521,191
Supplies	9,807,480	6,945,547	8,519,337	6,316,190	1,195,013
Attendance & Health Services	3,298,419	2,129,738	2,287,646	1,415,928	168,823
Pupil Transportation Services	3,240,331	2,486,028	1,684,704	839,606	168,376
Operation of School Plants	5,380,487	4,826,111	4,450,557	3,463,460	3,271,092
Maintenance of School Plants	9,526,105	6,923,940	7,149,531	5,540,526	2,357,131
Retirement, Social Security, Medical Insurance Contributions	13,901,998	12,292,795	12,174,273	5,912,594	2,630,208
Workmen's Compensation ^b	335,492	141,909	294,206	165,037	43,325
Interest	1,418,258	1,589,116	1,728,352	2,063,452	2,182,788
Debt Retirement	4,293,019	4,474,113	4,479,573	3,690,926	2,489,642
Sub-Total	\$177,669,011	\$146,107,272	\$132,549,969	\$ 95,181,797	\$51,079,824
Capital Outlay ^c	\$ 28,827,824	\$ 31,501,104	\$ 17,250,209	\$ 17,366,384	\$ 5,040,354
Adult Education & Other Projects ^d	7,250,178	1,165,302	2,122,104	2,650,980	234,913
Technical Schools	--	--	655,307	842,417	(e)
Public Libraries	5,887,604	5,371,887	3,355,612	2,866,825	--
Summer School	542,471	588,340	558,038	--	--
Athletic Funds	678,000	678,814	532,302	--	--
Total	\$220,855,088	\$185,412,719	\$157,023,541	\$118,908,403	\$56,355,091
Average Daily Enrollment	181,146	179,364	171,957	160,617	144,764
Average Daily Attendance	167,329	167,444	160,366	151,253	136,860

NOTE: Data not strictly comparable due to revised methods of reporting.

a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.

b. Includes unemployment compensation from 1965 onward.

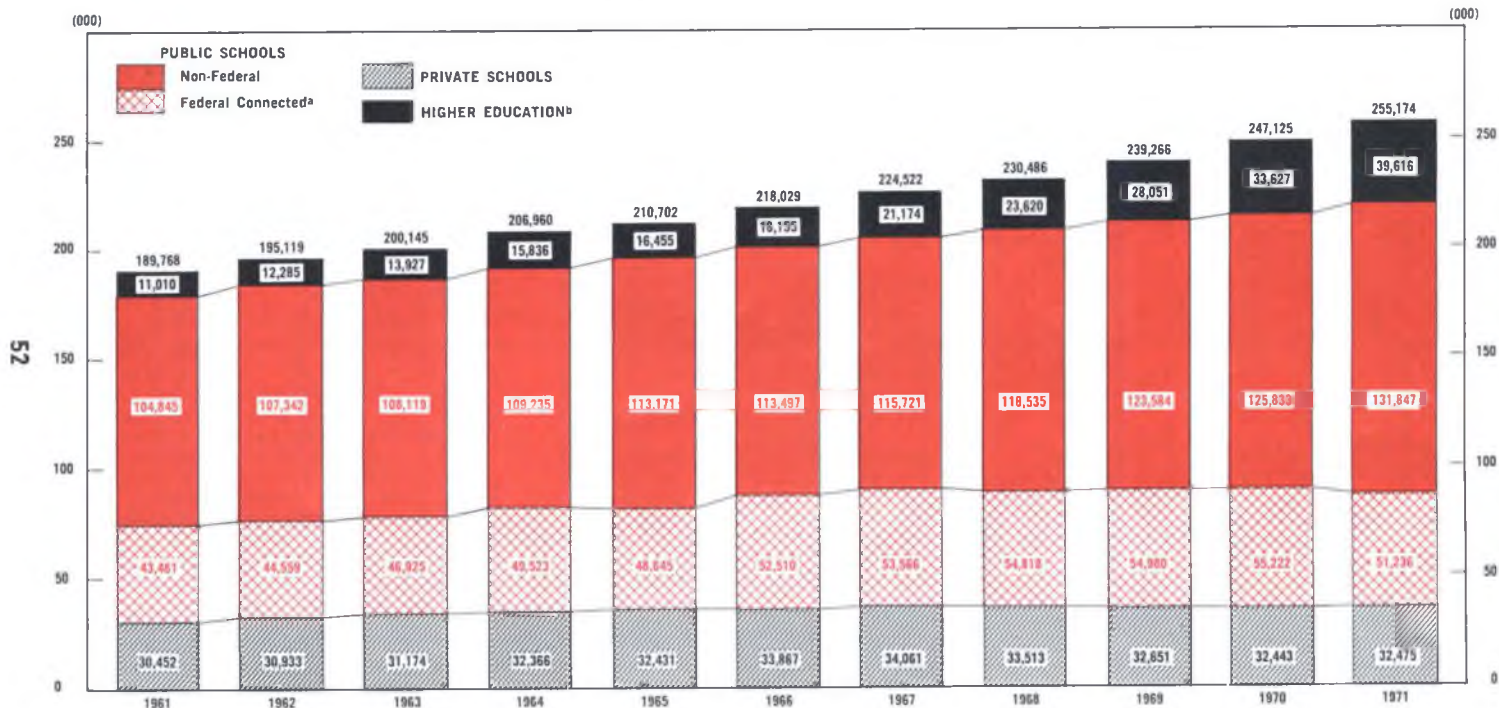
c. Bond fund expenditures not included.

d. Includes \$1,027,961 for vocational rehabilitation in 1966 and \$5,892,089 for special education in 1971.

e. Breakdown not available, but included in total.

SOURCE: Annual Reports of the Department of Education, 1960-1968, and 1971; 1969-1970 data from Office of Business Services, Department of Education, State of Hawaii.

CHART 11
TRENDS IN HAWAII SCHOOL ENROLLMENT
1961-1971 Fall Enrollment



a. Includes enrollment for partial as well as full federal impact-area aid.

b. Fall full- and part-time enrollment in day time credit courses, includes University of Hawaii system, and enrollment in technical schools.

SOURCE: Department of Education, State of Hawaii; University of Hawaii.

TABLE 44
UNIVERSITY OF HAWAII
Current Income and Expenditures—Selected Fiscal Years^a

	1971	1970	1969	1966	1961
REVENUES					
For Educational Purposes	\$(100,379,285)	\$(84,333,326)	\$(69,647,772)	\$(43,485,458)	\$(13,457,507)
Federal Funds	28,936,089	28,044,561	27,918,104	16,961,898	3,581,318
State Appropriations	65,224,392	50,557,525 ^d	37,346,232	23,257,105	7,189,559
University Funds	(6,218,804)	(5,731,240)	(4,383,436)	(3,266,455)	(2,686,630)
Student Fees ^b	2,677,359	2,974,144	2,548,037	1,795,292	2,076,652
Departmental Earnings	691,278	591,078	912,364	319,031	168,278
Gifts and Grants	2,170,883	2,009,941	709,916	1,029,727	136,632
All Other	679,284	156,077	213,119	122,405	305,068
For Non-Educational Purposes	(6,817,486)	(5,651,177)	(4,877,385)	(2,849,593)	(1,984,877)
Auxiliary Enterprises	6,451,143	5,369,226	4,609,513	2,648,667	1,858,120
Other Sources	366,343	281,951	267,872	200,926	126,757
TOTAL REVENUES	\$ 107,196,771	\$ 89,984,503	\$ 74,525,157	\$ 46,335,051	\$ 15,442,384
EXPENDITURES					
For Educational Purposes	\$(99,355,696)	\$(80,403,928)	\$(69,151,462)	\$(42,445,825)	\$(13,167,195)
Instruction & Rel. Act.	29,854,804	27,549,288	22,980,183	14,638,463	5,383,632
Community Colleges ^c	12,854,283	8,142,576	5,701,671	1,820,203	--
Organized Research	26,848,827	18,351,345	16,867,400	9,844,474	2,460,630
Extension Service	2,219,574	1,836,771	1,507,448	1,171,145	926,883
Libraries	2,712,960	2,545,409	2,145,907	1,315,418	409,208
Plant Oper., & Maint.	3,315,997	2,884,771	3,121,293	1,895,856	1,101,977
Public Services	13,209,318	12,557,351	11,880,248	8,996,388	2,052,580
Admin. & General Expenses	8,339,933	6,536,417	4,947,312	2,763,878	832,285
For Non-Educational Purposes	(6,604,040)	(5,186,545)	(4,623,787)	(2,499,927)	(1,469,196)
Auxiliary Enterprises	5,872,893	4,858,188	4,146,518	2,282,844	1,332,000
Others	731,147	328,357	477,269	217,083	137,196
TOTAL EXPENDITURES	\$ 105,959,736	\$ 85,590,473	\$ 73,775,249	\$ 44,945,752	\$ 14,636,391

- a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.
- b. Since 1962, fees from special programs only.
- c. Certain technical schools formerly under the Department of Education transferred to the new Community College System.
- d. Includes appropriated receipts; e.g., \$1,801,316 Leahi Hospital receipts; \$312,671 transfer from Department of Education for Hawaii Technical School (Hawaii Community College); \$280,193 increase from investment of Morrill Act income; and others.

SOURCE: Business Office, and Financial Reports, University of Hawaii.

TABLE 45
DIVISION OF AIRPORTS
 Department of Transportation—State of Hawaii
 Revenues and Expenditures—Selected Fiscal Years

	1971	1970	1969	1966	1961
	<u>REVENUES^a</u>				
Fuel Tax ^b	\$ 4,534,035	\$ 4,601,581	\$ 4,068,103	\$2,106,689	\$ 3,158,455
Revenue from Operations	13,884,487	6,788,408	5,290,107	4,037,120	734,015
Bond Funds	53,914,403	63,842,499	39,270,321	--	--
Federal Grants	285,073	2,313,948	1,377,016	388,688	532,307
All Other Revenues	5,046,275	2,660,711	1,165,686	2,027,270	1,574,599
TOTAL	\$77,664,273	\$80,207,147	\$51,171,233	\$8,559,767	\$ 5,999,376
	<u>EXPENDITURES^c</u>				
Personal Services	\$ 2,747,649	\$ 2,134,681	\$ 1,880,773	\$1,258,487	\$ 737,221
Other Operating Expenses	3,559,158	2,890,966	2,160,401	1,379,247	957,935
Capital Outlay	34,568,069	62,403,108	15,115,360	2,452,301	7,520,468
Bond Interest	10,917,797	5,569,929	954,081	719,350	783,153
All Other Expenditures	3,173,273	1,099,004	917,028	680,926	60,273
TOTAL	\$54,965,946	\$74,097,688	\$21,027,643	\$6,490,311	\$10,059,050

- a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.
- b. Rate 3.5¢ per gallon to 5-21-62, and 1¢ thereafter.
- c. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Consolidated Statements of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 46
DIVISION OF HARBORS
 Department of Transportation—State of Hawaii
 Revenues and Expenditures—Selected Fiscal Years*

	1971	1970	1969	1966	1961
REVENUES					
Wharfage	\$4,579,992	\$4,678,058	\$4,036,780	\$1,673,741	\$1,188,836
Pilotage Fees	552,130	550,837	482,402	324,885	251,654
Docking and Mooring Fees	779,361	747,268	811,769	480,509	413,624
Rentals	2,825,753	2,531,759	2,501,600	906,137	862,670
Sales of Services and Materials	482,854	612,061	461,268	237,122	165,845
Income on Investments	421,368	536,842	672,964	97,614	53,136
Miscellaneous ^b	170,004	135,558	130,302	15,060	9,230
Total Revenues	\$9,811,462	\$9,792,383	\$9,097,085	\$3,735,068	\$2,944,995
EXPENDITURES					
Administration ^c	\$ 759,838	\$ 526,621	\$ 409,137	\$ 297,326	\$ 250,027
Harbor Operations	1,488,812	1,253,940	1,409,016	702,917	436,451
General Maintenance	1,340,326	900,632	894,037	555,729	431,127
Engineering Services and Overhead	316,915	296,041	172,505	100,124	53,824
Retirement Contribution	305,191	248,451	214,860	93,705	53,753
5% Surcharge on Gross Receipts	368,650	341,529	303,991	149,041	100,347
Interest on Bonded Debt	2,107,401	1,955,244	2,569,723	345,500	268,193
Debt Retirement	385,000	395,000	385,000	369,100	258,000
City and County Fireboat	378,684	328,952	265,579	227,013	--
Depreciation	1,162,061	922,956	825,844	721,707	556,566
Miscellaneous	83,020	187,270	128,478	61,310	35,023
Total Expenditures	\$8,695,898	\$7,356,636	\$7,578,170	\$3,623,472	\$2,443,311

a. Report of the "public undertaking," as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.

b. Includes permits to operate small power boats, recoveries for damages to property, and sales of utilities, etc.

c. Includes contributions to the Department of Transportation for general administrative expenses: \$249,115 in 1971, \$165,033 in 1970, \$134,852 in 1969, and \$108,704 in 1966.

SOURCE: Audit Section, Annual Reports of the Board of Harbor Commissioners, 1961; and Accountant's Reports, Harbors Division, Department of Transportation, State of Hawaii, 1966 and 1969-1971.

TABLE 47
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenue and Expenditures — Selected Fiscal Years^a

	1971	1970	1969	1966	1961
<u>REVENUES</u>					
Federal-Aid Highways					
Primary & Secondary	\$ 5,862,523	\$ 3,355,718	\$ 2,395,547	\$ 4,201,234	\$ 4,207,323
Interstate & Defense	24,287,901	29,596,705	26,640,368	13,920,048	--
Defense Access Roads	--	5,088	--	--	--
County Contributions	--	--	8,027	--	--
State Funds					
General Fund Cash	--	2,078,000	7,000,000	424,836	1,031,683
Bond Realization ^b	29,989,000	20,756,000	15,834,000	3,024,360	5,438
Fuel Tax	13,569,234	13,086,190	11,999,616	9,890,042	8,007,739
Interest Earned	--	4,709	--	163,402	652,676
Rental of Buildings	45,119	45,904	69,622	40,399	303,733
Sale of Land & Condemned Improve.	52,551	149,907	307,410	51,484	12,082
Private Contributions	30,335	359,934	82,373	--	--
Miscellaneous	61,453	19,142	150,915	15,161	21,301
Total	\$73,898,116	\$69,457,297	\$64,487,878	\$31,730,966	\$14,241,975
<u>EXPENDITURES</u>					
Administration	\$ 1,193,182	\$ 1,048,239	\$ 916,567	\$ 623,480	\$ 708,524
5% Surcharge	395,999	409,588	374,593	299,890	295,195
Maintenance	6,647,272	4,833,873	4,640,941	4,073,413	3,386,454
Land Acquisition	11,161,380	4,060,532	5,060,996	2,297,310	766,644
Design & Construction	33,523,452	43,504,615	38,270,629	18,131,339	11,967,588
Interest Paid	2,694,076	2,158,637	1,998,209	2,762,620	2,166,236
Miscellaneous	--	--	--	--	207,440
Total	\$55,615,361	\$56,015,484	\$51,261,935	\$28,188,052	\$19,498,081

a. Excludes income from sale of investments and reimbursement and expenditures for investments.
 Since bond funds are included, bond principal payments are excluded to eliminate duplication.

b. Bond fund appropriations.

SOURCE: Annual Reports, Department of Transportation, State of Hawaii. 1968-1971 data compiled by the Fiscal Section, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

HAWAII STATE AND COUNTIES

State and local long-term per capita debt at June 30, 1970 was \$943, \$296 above the national per capita average of \$647. Only four states have more debt outstanding on a per capita basis. When debt is related to personal income, Hawaii ranks 10th highest in the country. Debt in Hawaii is 165% of tax collections for a ranking of 17th.

Public bonded debt outstanding at December 31, 1971 increased 25% over the 1970 amount outstanding and now totals \$925 million. Of this amount, 74% (\$681.1 million) are general obligation bonds chargeable directly to general revenues of the State and/or counties. The remaining \$245 million are revenue bonds repaid from special earmarked receipts which include airport earnings, harbor funds, fuel taxes, and highway revenues. Other revenue issues included in the total but repaid from earnings or fees include: water utilities, University of Hawaii student housing, and the multi-deck parking structure of the State. The public bonded debt excludes Hawaii Housing Authority revenue bonds (which are backed by the federal government) and Improvement District Bonds of the City and County of Honolulu and Hawaii County since they are payable from special assessments made on real property owners.

STATE OF HAWAII

The Constitution of Hawaii limits debt to 3.5 times defined average general fund revenues of the three fiscal years immediately preceding the session of the Legislature authorizing such debt. Under this provision, the limit on November 1, 1971 was over \$1 billion (3.5 times average revenues of \$347.9 million).

Total funded debt chargeable to this limit on November 30, 1971 was \$1,024 million. Outstanding bonds of \$351.6 million amounted to 34% of the funded debt; authorized but as yet unissued bonds accounted for the remaining \$672 million (66%). The debt margin was \$193.8 million.

In addition, the State has \$133.4 million in outstanding and \$135 million in authorized-unissued general obligation debt for which the State has pledged its full faith and credit but does not count against the debt limit.

Revenue bonds issued by the State equalled \$210.5 million, with airport bonds amounting to \$180 million constituting the major portion of this sum. Harbor bonds amounted to \$29 million, University of Hawaii housing bonds came to \$1.2 million, and the multi-deck parking structure added the remaining \$0.7 million.

THE COUNTIES

County debt is limited by the Constitution to 15% of the net property valuations within the respective county. At December 31, 1971, general obligation debt outstanding for the four counties was \$210.7 million. Of this amount, \$198.9 million were county issues, and \$11.7 million were issued for the counties by the State but are chargeable against the counties' debt limit and are payable from county revenues.

Water revenue bonds outstanding at the end of the year totalled \$33.9 million. General obligation bonds of the counties issued for the counties' water authorities and to be reimbursed from water authority revenues amounted to \$17 million.

TABLE 48
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1970 — By States

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
	Amount	Rank	Personal Income ^a		Tax Collections ^b	
			Percent	Rank	Percent	Rank
HAWAII	\$ 942.97	5	20.83	10	164.77	17
U. S. Average	646.62	--	16.49	--	151.38	--
Alabama	695.45	14	24.38	6	268.79	4
Alaska	1,281.66	2	27.91	3	307.35	1
Arizona	530.10	31	14.76	29	124.63	34
Arkansas	505.31	35	18.10	17	200.79	10
California	776.46	11	17.54	19	138.82	28
Colorado	520.75	34	13.65	33	124.38	35
Connecticut	863.67	6	17.79	18	178.16	14
Delaware	1,283.73	1	29.69	2	285.36	2
Florida	537.01	30	14.74	30	154.77	23
Georgia	543.65	29	16.32	25	174.36	15
Idaho	265.59	50	8.20	50	76.48	50
Illinois	530.02	32	11.77	41	108.88	43
Indiana	373.42	44	9.88	47	104.57	44
Iowa	359.21	45	9.74	48	82.32	49
Kansas	487.71	36	12.76	38	123.60	36
Kentucky	782.86	10	25.48	5	261.78	5
Louisiana	838.48	8	27.50	4	253.31	6
Maine	420.86	41	12.92	36	110.71	42
Maryland	828.80	9	19.48	12	171.95	16
Massachusetts	644.00	18	14.77	28	129.54	32
Michigan	554.29	27	13.66	32	121.68	37
Minnesota	655.46	17	17.14	22	148.31	25
Mississippi	545.37	28	21.18	9	184.40	12
Missouri	474.17	38	12.80	37	138.33	29
Montana	336.83	47	9.97	46	84.65	48
Nebraska	853.77	7	22.76	7	215.33	8
Nevada	733.73	12	16.08	26	142.05	26
New Hampshire	391.02	43	10.89	45	117.44	38
New Jersey	606.75	23	13.20	35	135.66	30
New Mexico	416.74	42	13.31	34	115.99	41
New York	1,055.46	4	22.13	8	161.80	18
North Carolina	305.52	49	9.53	49	98.26	46
North Dakota	357.12	46	11.92	40	95.04	47
Ohio	433.97	40	10.93	43	126.43	33
Oklahoma	627.37	21	18.94	15	205.13	9
Oregon	631.70	20	17.05	23	158.00	21
Pennsylvania	730.14	13	18.59	16	181.90	13
Rhode Island	642.24	19	16.46	24	157.38	22
South Carolina	320.36	48	10.91	44	116.82	39
South Dakota	201.72	51	6.37	51	50.67	51
Tennessee	602.24	25	19.52	11	215.59	7
Texas	617.62	22	17.49	20	195.31	11
Utah	561.92	26	17.49	21	149.95	24
Vermont	667.30	16	19.26	14	141.79	27
Virginia	446.79	39	12.39	39	131.32	31
Washington	1,253.93	3	31.40	1	283.09	3
West Virginia	476.34	37	15.77	27	158.20	20
Wisconsin	524.41	33	14.20	31	103.13	45
Wyoming	687.55	15	19.33	13	158.56	19
Dist. of Columbia	603.25	24	11.20	42	116.76	40

a. Calendar 1970.

b. Fiscal 1970.

SOURCE: "Governmental Finances in 1969-70," GF70 No. 5; "Survey of Current Business," August, 1971, U. S. Dept. of Commerce.

TABLE 49
PUBLIC BONDED DEBT IN HAWAII

Bonds Outstanding by Agencies and Funds
At December 31, 1971 and June 30, 1972^a

Governmental Unit and Funds Charged with Debt Service Costs:	Outstanding December 31, 1971 Bonds Issued by:			Estimated Outstanding June 30, 1972 Bonds Issued by:		
	State	Counties	Total	State	Counties	Total
STATE	\$ (679,242,884)	\$ --	\$ (679,242,884)	\$ (667,629,451)	\$ --	\$ (667,629,451)
General Fund ^b	346,789,183	--	346,789,183	338,767,414	--	338,767,414
Highway Fund	77,769,606	--	77,769,606	76,025,377	--	76,025,377
Airport Fund	17,241,200	--	17,241,200	16,599,378	--	16,599,378
Harbor Fund	12,158,000	--	12,158,000	12,158,000	--	12,158,000
Land Revolving Fund	4,641,122	--	4,641,122	4,348,877	--	4,348,877
Sand Island Receipts	1,134,824	--	1,134,824	1,055,157	--	1,055,157
Veterans' Loan Fund	9,032,949	--	9,032,949	8,211,248	--	8,211,248
Airport Revenues ^c	180,000,000	--	180,000,000	180,000,000	--	180,000,000
University of Hawaii Revenues ^c	1,229,000	--	1,229,000	1,217,000	--	1,217,000
Multi-Deck Parking Revenues ^c	654,000	--	654,000	654,000	--	654,000
Harbor Revenues ^c	28,593,000	--	28,593,000	28,593,000	--	28,593,000
CITY & COUNTY OF HONOLULU	(8,098,680)	(190,761,000)	(198,859,680)	(7,395,110)	(181,626,000)	(189,021,110)
General Fund	8,098,680	124,181,929	132,280,609	7,395,110	121,089,661	128,484,771
Highway Fund	--	21,112,071	21,112,071	--	20,586,339	20,586,339
Water Fund	--	14,020,000	14,020,000	--	13,855,000	13,855,000
Water Revenues ^c	--	31,447,000	31,447,000	--	26,095,000	26,095,000
MAUI COUNTY	(407,925)	(24,989,000)	(25,396,925)	(329,775)	(24,574,000)	(24,903,775)
General Fund	407,925	21,360,000	21,767,925	329,775	20,995,000	21,324,775
Water Fund	--	1,850,000	1,850,000	--	1,850,000	1,850,000
Water Revenues ^c	--	1,779,000	1,779,000	--	1,729,000	1,729,000
HAWAII COUNTY	(2,763,143)	(14,340,000)	(17,103,143)	(2,623,242)	(14,340,000)	(16,963,242)
General Fund	2,637,699	13,595,000	16,232,699	2,508,631	13,595,000	16,103,631
Water Fund	125,445	84,000	209,445	114,611	84,000	198,611
Water Revenues ^c	--	661,000	661,000	--	661,000	661,000
KAUAI COUNTY	(440,369)	(4,424,000)	(4,864,369)	(404,422)	(4,424,000)	(4,828,422)
General Fund	369,555	3,411,000	3,780,555	340,823	3,411,000	3,751,823
Highway Fund	--	110,000	110,000	--	110,000	110,000
Water Fund	70,814	903,000	973,814	63,599	903,000	966,599
Total	\$ 690,953,000	\$ 234,514,000	\$ 925,467,000	\$ 678,382,000	\$ 224,964,000	\$ 903,346,000

NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

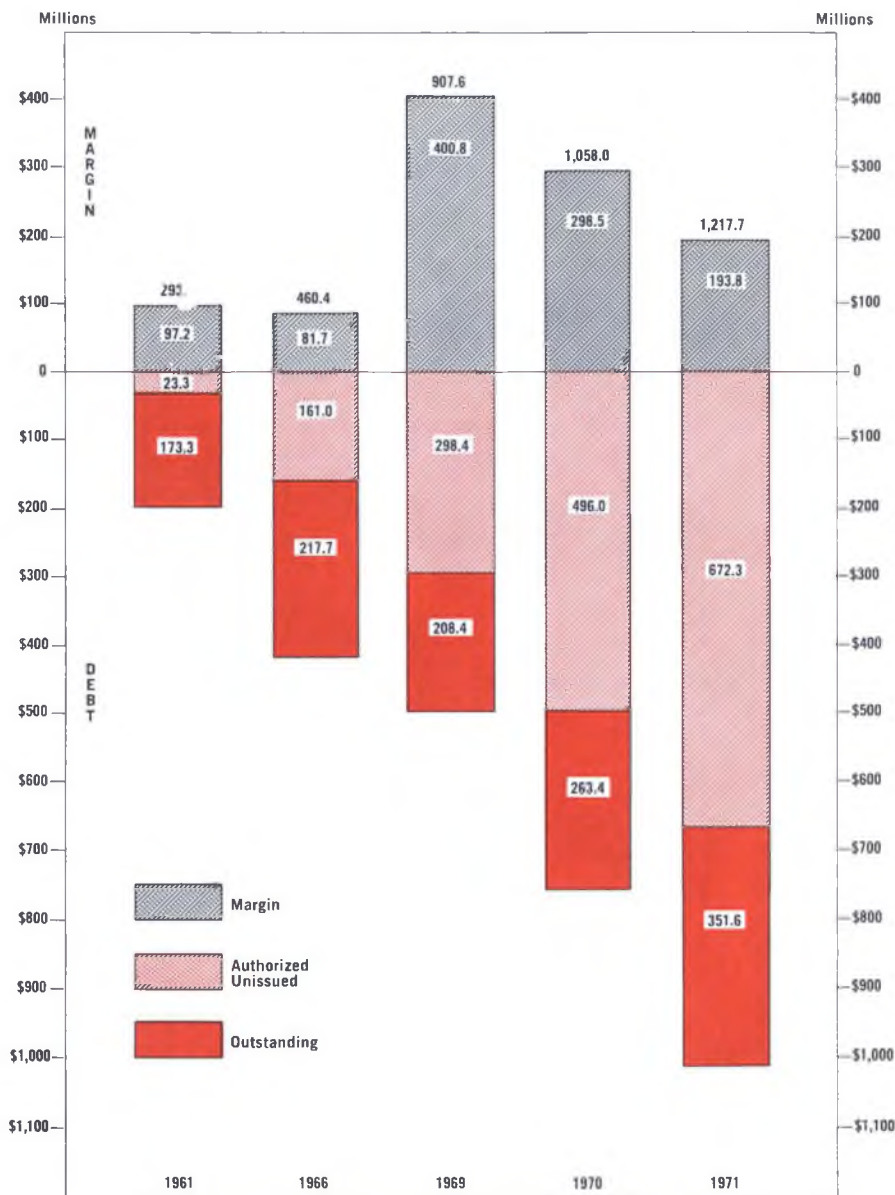
a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.

b. Includes bonds issued for Hawaii Water Authority.

c. Revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget & Finance and the County Finance Departments.

CHART 12
THE STATE OF HAWAII FUNDED DEBT
 Amounts Charged to Constitutional Limits^a
 At December 31

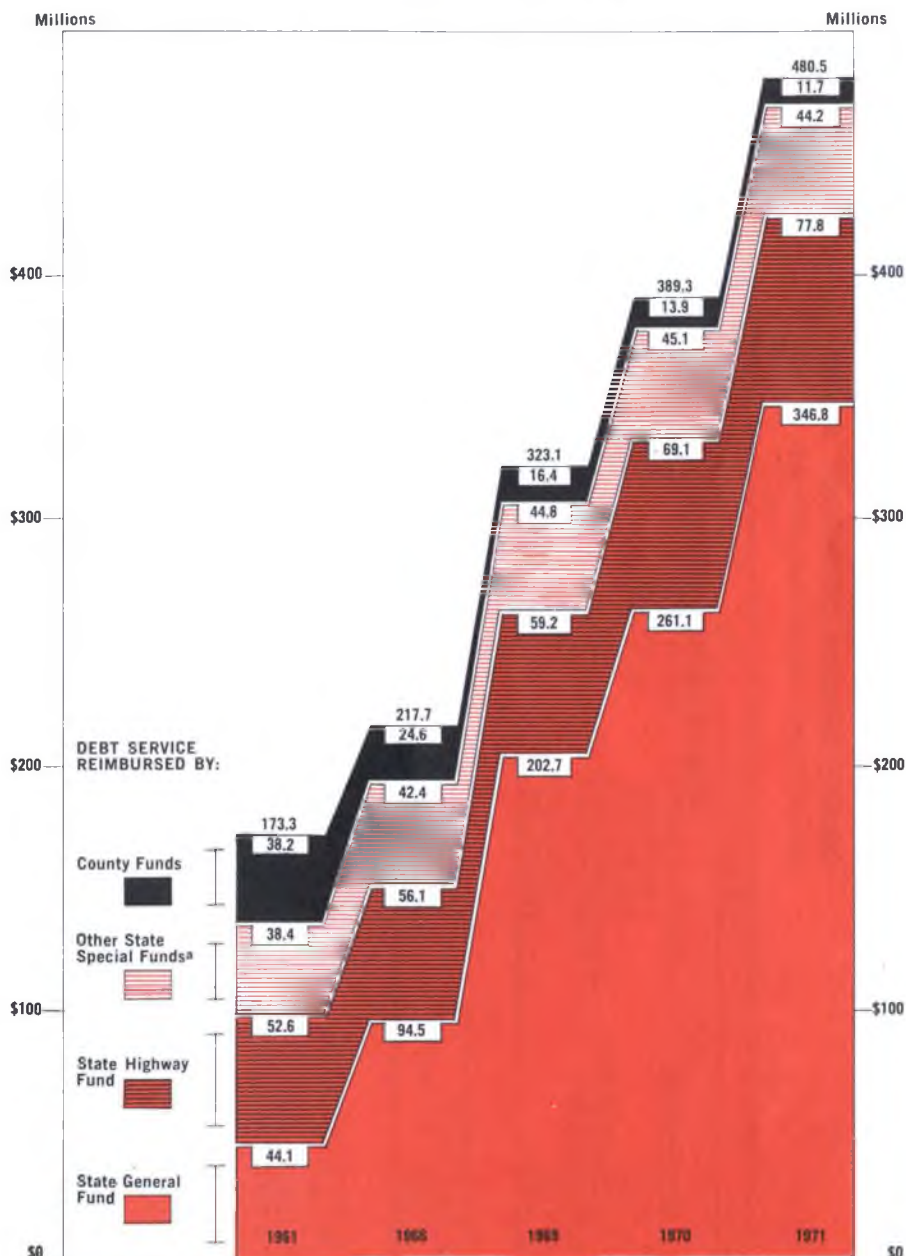


a. Debt limits: 1961-1966 15% of net assessed valuations; 1969-1971, 3.5 times defined average general fund revenues of the three fiscal years immediately preceding the session of the legislature authorizing such debt. The definition of debt charged to the limit has varied somewhat from year to year.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

CHART 13 OUTSTANDING GENERAL OBLIGATION BONDS

State of Hawaii — By Fund
At December 31 — (In Millions)



a. Reimbursable from: Airport Special Fund, Harbor Special Fund, Land Revolving Fund, Sand Island Receipts, Veterans' Loan, and World's Fair Fund.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 50
COUNTY GENERAL OBLIGATION BONDS
 State of Hawaii—By Counties: December 31, 1971

Description	Honolulu	MauI	Hawaii	Kauai	All Counties
AMOUNT OF GENERAL OBLIGATION DEBT					
<u>Issued & Outstanding^a</u>	\$ (167,412,680)	\$(23,617,925)	\$(16,442,143)	\$(4,864,368)	\$(212,337,116)
State Bonds ^b	8,098,680	407,925	2,763,143	440,368	11,710,116
County Bonds	159,314,000	23,210,000	13,679,000	4,424,000	200,627,000
Authorized-Unissued Debt	63,053,520 ^e	--	--	5,000,000	68,053,520
<u>Total Authorized Debt</u>	\$ (230,466,200)	\$(23,617,925)	\$(16,442,143)	\$(9,864,368)	\$(280,390,636)
State Bonds ^b	8,098,680	407,925	2,763,143	440,368	11,710,116
County Bonds	222,367,520	23,210,000	13,679,000	9,424,000	268,680,520
DEBT LIMIT AND MARGIN					
Fiscal 1972 Property Values	\$4,182,624,000	\$352,492,000	\$525,510,000	\$217,945,000	\$5,278,571,000
Legal Debt Limit ^c	627,393,000	52,873,800	78,826,500	32,691,750	791,785,650
Debt Charged to Limit ^d	142,748,110	23,174,775	16,063,909	3,751,823	185,738,617
Debt Margin	484,645,490	29,699,025	62,762,591	28,939,927	606,047,033
DEBT AS A % OF NET ASSESSED VALUES					
<u>Issued & Outstanding^a</u>	(4.00%)	(6.70%)	(3.13%)	(2.23%)	(4.02%)
State Bonds	0.19	0.12	0.53	0.20	0.22
County Bonds	3.81	6.58	2.60	2.03	3.80
Authorized-Unissued Debt	1.51	--	--	2.29	1.29
Debt Charged to Limit	3.41%	6.57%	3.06%	1.72%	3.52%
Debt Margin	11.59	8.43	11.94	13.28	11.48

NOTE: Does not include short-term bond anticipation notes.

a. Based on gross debt exclusive of cash reserves.

b. State bonds issued for county purposes are reimburseable to the State general fund by each respective county.

c. State Constitution limits debt to 15% of net assessed property valuations in each county.

d. Based on county finance directors' data as of July 1, 1971.

e. As at March 10, 1972.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from and verified by the Counties' Departments of Finance.

TABLE 51
STATE GENERAL OBLIGATION BONDS
State of Hawaii — December 31, 1971

Principal and Interest Payments Chargeable to: ^a	Issued and Outstanding	Authorized But Unissued	Total
General Fund	\$346,789,183	\$638,305,225	\$ 985,094,408
Highway Special Fund	77,769,606	78,714,279	156,483,885
Airport Special Fund	17,241,200	30,660,000	47,901,200
Harbor Special Fund	12,158,000	5,413,000	17,571,000
Land Revolving Fund	4,641,122	3,597,723	8,238,845
Sand Island Receipts	1,134,824	--	1,134,824
Veterans' Loan Fund	9,032,949	211,500	9,244,449
Home Loan Fund	--	5,500,000	5,500,000
University of Hawaii ^b	--	21,764,000	21,764,000
County Funds			
Honolulu City-County	8,098,680	--	8,098,680
Maui County	407,925	--	407,925
Hawaii County	2,763,143	--	2,763,143
Kauai County	440,369	--	440,369
Total	\$480,477,000	\$784,165,727	\$1,264,642,728

a. Debt service on State issued general obligation bonds is a charge against the State's general revenues, however, the counties (in the Constitution) and special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

b. Either general obligation or revenue bonds may be issued.

SOURCE: Computed by the Tax Foundation of Hawaii from information supplied by the State Department of Budget and Finance.

TABLE 52
STATE BONDS CHARGED TO DEBT LIMIT
State of Hawaii — November 1, 1971

Type of Debt		Gross Indebtedness	Charged to Debt Limit
General Obligations	- Issued	\$ 484,974,000	\$ 351,563,578
	- Unissued	786,654,326	651,947,924
Revenue Bonds	- Issued	210,515,000	--
	- Unissued	135,427,882	--
Instruments of Indebtedness	- Unissued	20,375,000	20,375,000
Total		\$1,637,946,208	\$1,023,886,502
Debt Limit ^a			\$1,217,700,809
Debt Margin			\$ 193,814,307

a. Limit is computed by multiplying the average net general fund revenues for 1969, 1970 and 1971 (\$347,914,517) by 3.5. This debt limit is in effect for authorizations made during the 1972 legislative session.

SOURCE: "Certificate of Total Indebtedness of the State of Hawaii as of Nov. 1, 1971", Dept. of Budget & Finance, State of Hawaii.

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